

SENATE MOTION

MADAM PRESIDENT:

I move that Senate Bill 16 be amended to read as follows:

- 1 Replace the effective dates in SECTIONS 5 through 7 with
- 2 "[EFFECTIVE JANUARY 1, 2009]".
- 3 Replace the effective date in SECTION 10 with "[EFFECTIVE
- 4 JANUARY 1, 2009]".
- 5 Replace the effective dates in SECTIONS 24 through 25 with
- 6 "[EFFECTIVE JANUARY 1, 2009]".
- 7 Replace the effective date in SECTION 37 with "[EFFECTIVE
- 8 JANUARY 1, 2009]".
- 9 Replace the effective date in SECTION 42 with "[EFFECTIVE
- 10 JANUARY 1, 2009]".
- 11 Page 1, delete lines 7 through 17.
- 12 Delete pages 2 through 4.
- 13 Page 5, delete lines 1 through 35.
- 14 Page 6, line 17, reset in roman "township".
- 15 Page 6, line 17, after "and" insert "**assessors (if any)**".
- 16 Page 6, line 39, delete "and" and insert ",".
- 17 Page 6, line 39, reset in roman "and township".
- 18 Page 6, line 40, reset in roman "assessor".
- 19 Page 6, line 40, after "assessor" insert "**(if any)**".
- 20 Page 7, between lines 21 and 22, begin a new line single block
- 21 indented and insert:
- 22 "**(6) Township assessors (if any)**".
- 23 Page 8, delete lines 21 through 42, begin a new paragraph and
- 24 insert:
- 25 "SECTION 5. IC 5-28-15-8, AS ADDED BY P.L.4-2005, SECTION
- 26 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 27 JANUARY 1, 2009]: Sec. 8. (a) This section applies to records and
- 28 other information, including records and information that are otherwise
- 29 confidential, maintained by the following:
- 30 (1) The board.
- 31 (2) A U.E.A.

- 1 (3) The department of state revenue.
- 2 (4) The corporation.
- 3 (5) The department of local government finance.
- 4 (6) A county auditor.
- 5 (7) A township assessor **(if any)**.
- 6 **(8) A county assessor.**
- 7 (b) A person or an entity listed in subsection (a) may request a
- 8 second person or entity described in subsection (a) to provide any
- 9 records or other information maintained by the second person or entity
- 10 that concern an individual or a business that is receiving a tax
- 11 deduction, exemption, or credit related to an enterprise zone.
- 12 Notwithstanding any other law, the person or entity to whom the
- 13 request is made under this section must comply with the request. A
- 14 person or entity receiving records or information under this section that
- 15 are confidential must also keep the records or information confidential.
- 16 (c) A person or an entity that receives confidential records or
- 17 information under this section and knowingly or intentionally discloses
- 18 the records or information to an unauthorized person commits a Class
- 19 A misdemeanor.
- 20 SECTION 6. IC 6-1.1-1-1.5, AS AMENDED BY P.L.88-2005,
- 21 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 22 JANUARY 1, 2009]: Sec. 1.5. (a) "Assessing official" means:
- 23 (1) a township assessor **(if any)**;
- 24 **(2) a county assessor;** or
- 25 ~~(2)~~ **(3)** a member of a county property tax assessment board of
- 26 appeals."
- 27 Page 9, delete lines 1 through 12.
- 28 Page 9, delete lines 30 through 42, begin a new paragraph and
- 29 insert:
- 30 "SECTION 8. IC 6-1.1-3-1 IS AMENDED TO READ AS
- 31 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 1. (a) Except as
- 32 provided in subsection (c) and section 11 of this chapter, personal
- 33 property which is owned by a person who is a resident of this state shall
- 34 be assessed at the place where the owner resides on the assessment date
- 35 of the year for which the assessment is made.
- 36 (b) Except as provided in subsection (c) and section 11 of this
- 37 chapter, personal property which is owned by a person who is not a
- 38 resident of this state shall be assessed at the place where the owner's
- 39 principal office within this state is located on the assessment date of the
- 40 year for which the assessment is made.
- 41 (c) Personal property shall be assessed at the place where it is
- 42 situated on the assessment date of the year for which the assessment is
- 43 made if the property is:
- 44 (1) regularly used or permanently located where it is situated; or
- 45 (2) owned by a nonresident who does not have a principal office
- 46 within this state.
- 47 (d) If a personal property return is filed pursuant to subsection (c),

1 the owner of the property shall provide, within forty-five (45) days after
 2 the filing deadline, a copy or other written evidence of the filing of the
 3 return to the assessor of the township in which the owner resides **or to**
 4 **the county assessor if there is no township assessor for the**
 5 **township.** If such evidence is not filed within forty-five (45) days after
 6 the filing deadline, the **township or county** assessor ~~of~~ **for** the
 7 **township in which area where** the owner resides shall determine if the
 8 owner filed a personal property return in the township **or county** where
 9 the property is situated. If such a return was filed, the property shall be
 10 assessed where it is situated. If such a return was not filed, the
 11 **township or county** assessor ~~of~~ **for** the **township area** where the
 12 owner resides shall notify the assessor of the township **or county**
 13 where the property is situated, and the property shall be assessed where
 14 it is situated. This subsection does not apply to a taxpayer who:

15 (1) is required to file duplicate personal property returns under
 16 section 7(c) of this chapter and under regulations promulgated by
 17 the department of local government finance with respect to that
 18 section; or

19 (2) is required by the department of local government finance to
 20 file a summary of the taxpayer's business tangible personal
 21 property returns.

22 SECTION 9. IC 6-1.1-3-4 IS AMENDED TO READ AS
 23 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 4. (a) If a question
 24 arises as to the proper place to assess personal property, the county
 25 assessor shall determine the place if:

26 **(1) two (2) or more townships in the county are served by**
 27 **township assessors and the conflict involves different townships**
 28 ~~**which are located within the county the assessor serves. two (2)**~~
 29 **or more of those townships; or**

30 **(2) the conflict does not involve any other county and none of**
 31 **the townships in the county is served by a township assessor.**

32 If the conflict involves different counties, the department of local
 33 government finance shall determine the proper place of assessment.

34 (b) A determination made under this section by ~~a county assessor or~~
 35 the department of local government finance is final.

36 (c) If taxes are paid to a county which is not entitled to collect them,
 37 the department of local government finance may direct the authorities
 38 of the county which wrongfully collected the taxes to refund the taxes
 39 collected and any penalties charged on the taxes.

40 SECTION 10. IC 6-1.1-3-5 IS AMENDED TO READ AS
 41 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 5. Before the
 42 assessment date of each year, the county auditor shall deliver to each
 43 township assessor **(if any) and the county assessor** the proper
 44 assessment books and necessary blanks for the listing and assessment
 45 of personal property.

46 SECTION 11. IC 6-1.1-3-6 IS AMENDED TO READ AS
 47 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 6. Between the

1 assessment date and the filing date of each year, the appropriate
 2 township assessor, **or the county assessor if there is no township**
 3 **assessor for the township**, shall furnish each person whose personal
 4 property is subject to assessment for that year with a personal property
 5 return.

6 SECTION 12. IC 6-1.1-3-7 IS AMENDED TO READ AS
 7 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 7. (a) Except as
 8 provided in subsections (b) and (d), a taxpayer shall, on or before the
 9 filing date of each year, file a personal property return with:

10 (1) the assessor of each township in which the taxpayer's personal
 11 property is subject to assessment; **or**

12 (2) **the county assessor if there is no township assessor for a**
 13 **township in which the taxpayer's personal property is subject**
 14 **to assessment.**

15 (b) The township assessor **or county assessor** may grant a taxpayer
 16 an extension of not more than thirty (30) days to file the taxpayer's
 17 return if:

18 (1) the taxpayer submits a written application for an extension
 19 prior to the filing date; and

20 (2) the taxpayer is prevented from filing a timely return because
 21 of sickness, absence from the county, or any other good and
 22 sufficient reason.

23 (c) If the sum of the assessed values reported by a taxpayer on the
 24 business personal property returns which the taxpayer files with the
 25 township assessor **or county assessor** for a year exceeds one hundred
 26 fifty thousand dollars (\$150,000), the taxpayer shall file each of the
 27 returns in duplicate.

28 (d) ~~A taxpayer may file a consolidated return with the county~~
 29 ~~assessor If: the~~

30 (1) ~~a taxpayer has personal property subject to assessment in~~
 31 ~~more than one (1) township in a county; and~~

32 (2) ~~the total assessed value of the personal property in the county~~
 33 ~~is less than one million five hundred thousand dollars~~
 34 ~~(\$1,500,000); ~~A~~~~

35 ~~the taxpayer filing a consolidated return shall file a single return with~~
 36 ~~the county assessor and~~ attach a schedule listing, by township, all the
 37 taxpayer's personal property and the property's assessed value. ~~A~~
 38 ~~taxpayer filing a consolidated return is not required to file a personal~~
 39 ~~property return with the assessor of each township. ~~A~~ The taxpayer~~
 40 ~~filing a consolidated return shall provide the following: (1) the county~~
 41 ~~assessor with the information necessary for the county assessor to~~
 42 ~~allocate the assessed value of the taxpayer's personal property among~~
 43 ~~the townships listed on the return, including the street address, the~~
 44 ~~township, and the location of the property.~~

45 (2) ~~A copy of the consolidated return, with attachments, for each~~
 46 ~~township listed on the return.~~

47 (e) ~~The county assessor shall provide to each affected township~~

1 assessor in the county all information filed by a taxpayer under
 2 subsection (d) that affects the township. The county assessor shall
 3 provide the information before:

4 (1) May 25 of each year, for a return filed on or before the filing
 5 date for the return; or

6 (2) June 30 of each year, for a return filed after the filing date for
 7 the return.

8 (f) The township assessor shall send all required notifications to the
 9 taxpayer.

10 (g) (e) The county assessor may refuse to accept a consolidated
 11 personal property tax return that does not have attached to it a schedule
 12 listing, by township, all the personal property of the taxpayer and the
 13 assessed value of the property as required under **comply with**
 14 subsection (d). For purposes of IC 6-1.1-37-7, a consolidated return to
 15 **which subsection (d) applies** is filed on the date it is filed with the
 16 county assessor with the schedule of personal property and assessed
 17 value required by subsection (d) attached.

18 SECTION 13. IC 6-1.1-3-11 IS AMENDED TO READ AS
 19 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 11. (a) For
 20 purposes of this section, "inventory" means:

21 (1) materials held for processing or for use in production;

22 (2) finished or partially finished goods of a manufacturer or
 23 processor; and

24 (3) property held for sale in the ordinary course of trade or
 25 business.

26 (b) For purposes of this section, "dealer" has the meaning set forth
 27 in IC 9-13-2-42.

28 (c) For purposes of this section, "established place of business"
 29 refers to a place of business that meets the minimum standards
 30 prescribed by the bureau of motor vehicles under rules adopted under
 31 IC 4-22-2.

32 (d) If the inventory owned or held by a taxpayer on the assessment
 33 date of a year does not, in the taxpayer's opinion, fairly represent the
 34 average inventory carried by the taxpayer, the taxpayer may elect to list
 35 the taxpayer's inventory for assessment on the basis of the average true
 36 tax value of the inventory owned or held by the taxpayer during the
 37 preceding calendar year, or during the portion of the preceding
 38 calendar year that the taxpayer was engaged in business.

39 (e) If a taxpayer elects to use the average method, the taxpayer shall
 40 notify the township assessor, **or the county assessor if there is no**
 41 **township assessor for the township**, of the election at the time the
 42 taxpayer files the taxpayer's personal property return. The election,
 43 once made, is binding on the taxpayer for the tax year in question and
 44 for each year thereafter unless permission to change is granted by the
 45 department of local government finance.

46 (f) If a taxpayer elects to use the average method, the taxpayer shall
 47 use that method for reporting the value of all the taxpayer's inventories

1 which are located in this state.

2 (g) Inventory owned by a dealer shall be assessed at the dealer's
3 established place of business.

4 SECTION 14. IC 6-1.1-3-14 IS AMENDED TO READ AS
5 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 14. The township
6 assessor, **or the county assessor if there is no township assessor for**
7 **the township**, shall:

8 (1) examine and verify; or

9 (2) allow a contractor under IC 6-1.1-36-12 to examine and
10 verify;

11 the accuracy of each personal property return filed with the township
12 **or county** assessor by a taxpayer. If appropriate, the assessor or
13 contractor under IC 6-1.1-36-12 shall compare a return with the books
14 of the taxpayer and with personal property owned, held, possessed,
15 controlled, or occupied by the taxpayer.

16 SECTION 15. IC 6-1.1-3-15 IS AMENDED TO READ AS
17 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 15. (a) In
18 connection with the activities required by section 14 of this chapter, or
19 if a person owning, holding, possessing, or controlling any personal
20 property fails to file a personal property return with the township **or**
21 **county** assessor as required by this chapter, the township **or county**
22 assessor may examine:

23 (1) the personal property of the person;

24 (2) the books and records of the person; and

25 (3) under oath, the person or any other person whom the assessor
26 believes has knowledge of the amount, identity, or value of the
27 personal property reported or not reported by the person on a
28 return.

29 (b) After such an examination, the assessor shall assess the personal
30 property to the person owning, holding, possessing, or controlling that
31 property.

32 (c) As an alternative to such an examination, the township **or**
33 **county** assessor may estimate the value of the personal property of the
34 taxpayer and shall assess the person owning, holding, possessing, or
35 controlling the property in an amount based upon the estimate. Upon
36 receiving a notification of estimated value from the township **or county**
37 assessor, the taxpayer may elect to file a personal property return,
38 subject to the penalties imposed by IC 6-1.1-37-7.

39 SECTION 16. IC 6-1.1-3-16 IS AMENDED TO READ AS
40 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 16. If, from the
41 evidence before ~~him~~, a township **or county assessor**, ~~the~~ assessor
42 determines that a person has temporarily converted any part of ~~his~~ **the**
43 **person's** personal property into property which is not taxable under
44 this article to avoid the payment of taxes on the converted property, the
45 township **or county** assessor shall assess the converted property to the
46 taxpayer.

47 SECTION 17. IC 6-1.1-3-17 IS AMENDED TO READ AS

1 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 17. (a) On or
 2 before June 1 of each year, each township assessor (**if any**) of a county
 3 shall deliver to the county assessor a list which states by taxing district
 4 the total of the personal property assessments as shown on the personal
 5 property returns filed with the **township** assessor on or before the filing
 6 date of that year and in a county with a township assessor under
 7 IC 36-6-5-1 (**before its repeal**) in every township the township
 8 assessor shall deliver the lists to the county auditor as prescribed in
 9 subsection (b).

10 (b) On or before July 1 of each year, each county assessor shall
 11 certify to the county auditor the assessment value of the personal
 12 property in every taxing district.

13 (c) The department of local government finance shall prescribe the
 14 forms required by this section.

15 SECTION 18. IC 6-1.1-3-18, AS AMENDED BY P.L.219-2007,
 16 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 17 JANUARY 1, 2009]: Sec. 18. (a) Each township assessor of a county
 18 (**if any**) shall periodically report to the county assessor and the county
 19 auditor with respect to the returns and properties of taxpayers which
 20 the township assessor has examined. The township assessor shall
 21 submit these reports in the form and on the dates prescribed by the
 22 department of local government finance.

23 (b) Each year, on or before the time prescribed by the department of
 24 local government finance, each township assessor of a county (**if any**)
 25 shall deliver to the county assessor a copy of each business personal
 26 property return which the taxpayer is required to file in duplicate **with**
 27 **the township assessor** under section 7(c) of this chapter and a copy of
 28 any supporting data supplied by the taxpayer with the return. Each year,
 29 the county assessor:

- 30 (1) shall review and may audit those returns; and
 31 (2) shall determine the returns in which the assessment appears to
 32 be improper.

33 SECTION 19. IC 6-1.1-3-19 IS AMENDED TO READ AS
 34 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 19. (**a**) While a
 35 county property tax assessment board of appeals is in session, each
 36 township assessor of the county (**if any**) shall make the following
 37 information available to the county assessor and the board:

- 38 (1) Personal property returns.
 39 (2) Documents related to the returns. ~~and~~
 40 (3) Any information in the possession of the **township** assessor
 41 ~~which that~~ is related to the identity of the owners or possessors of
 42 property or the values of property.

43 (**b**) Upon written request of the board, the township assessor shall
 44 furnish ~~this~~ information **referred to in subsection (a)** to any member
 45 of the board either directly or through employees of the board."

46 Delete pages 10 through 14.

47 Page 15, delete lines 1 through 11.

- 1 Page 15, line 26, reset in roman "township".
 2 Page 15, line 26, delete "county".
 3 Page 15, line 26, after "assessor" insert "**or the county assessor if**
 4 **there is no township assessor for the township,**".
 5 Page 16, delete lines 17 through 42, begin a new paragraph and
 6 insert:
 7 "SECTION 23. IC 6-1.1-4-4.7, AS ADDED BY P.L.228-2005,
 8 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 9 JANUARY 1, 2009]: Sec. 4.7. (a) For purposes of this section,
 10 ~~"assessor" means:~~
 11 (1) a township assessor; or
 12 (2) a county assessor who assumes the responsibility for verifying
 13 sales under ~~50 IAC 21-3-2(b)~~.
 14 (b) The department of local government finance shall provide
 15 training to **township assessors, county** assessors, and county auditors
 16 with respect to the verification of sales disclosure forms under 50
 17 IAC 21-3-2.
 18 SECTION 24. IC 6-1.1-4-12.4 IS AMENDED TO READ AS
 19 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 12.4. (a) For
 20 purposes of this section, the term "oil or gas interest" includes but is
 21 not limited to:
 22 (1) royalties;
 23 (2) overriding royalties;
 24 (3) mineral rights; or
 25 (4) working interest;
 26 in any oil or gas located on or beneath the surface of land which lies
 27 within this state.
 28 (b) Oil or gas interest is subject to assessment and taxation as real
 29 property. Notwithstanding ~~the provisions of IC 1971, 6-1.1-4-4, section~~
 30 **4 of this chapter**, each oil or gas interest shall be assessed annually by
 31 the assessor of the township in which the oil or gas is located, **or the**
 32 **county assessor if there is no township assessor for the township.**
 33 The township **or county** assessor shall assess the oil or gas interest to
 34 the person who owns or operates the interest.
 35 (c) A piece of equipment is an appurtenance to land if it is incident
 36 to and necessary for the production of oil and gas from the land
 37 covered by the oil or gas interest. This equipment includes but is not
 38 limited to wells, pumping units, lines, treaters, separators, tanks, and
 39 secondary recovery facilities. These appurtenances are subject to
 40 ~~assessment~~ **assessment** as real property. Notwithstanding ~~the provisions~~
 41 ~~of IC 1971, 6-1.1-4-4, section 4 of this chapter~~, each of these
 42 appurtenances shall be assessed annually by the assessor of the
 43 township in which the appurtenance is located, **or the county assessor**
 44 **if there is no township assessor for the township.** The township **or**
 45 **county** assessor shall assess the appurtenance to the person who owns
 46 or operates the working interest in the oil or gas interest.
 47 SECTION 25. IC 6-1.1-4-12.6 IS AMENDED TO READ AS

1 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 12.6. (a) For
 2 purposes of this section, the term "secondary recovery method"
 3 includes but is not limited to the stimulation of oil production by means
 4 of the injection of water, steam, hydrocarbons, or chemicals, or by
 5 means of in situ combustion.

6 (b) The total assessed value of all interests in the oil located on or
 7 beneath the surface of a particular tract of land equals the product of:

8 (1) the average daily production of the oil; multiplied by

9 (2) three hundred sixty-five (365); and multiplied by

10 (3) the posted price of oil on the assessment date.

11 However, if the oil is being extracted by use of a secondary recovery
 12 method, the total assessed value of all interests in the oil equals
 13 one-half (1/2) the assessed value computed under the formula
 14 prescribed in this subsection. The appropriate township assessor (**if
 15 any**), **or the county assessor if there is no township assessor for the
 16 township**, shall, in the manner prescribed by the department of local
 17 government finance, apportion the total assessed value of all interests
 18 in the oil among the owners of those interests.

19 (c) The appropriate township assessor, **or the county assessor if
 20 there is no township assessor for the township**, shall, in the manner
 21 prescribed by the department of local government finance, determine
 22 and apportion the total assessed value of all interests in the gas located
 23 beneath the surface of a particular tract of land.

24 (d) The department of local government finance shall prescribe a
 25 schedule for township **and county** assessors to use in assessing the
 26 appurtenances described in section 12.4(c) of this chapter.

27 SECTION 26. IC 6-1.1-4-13.6 IS AMENDED TO READ AS
 28 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 13.6. (a) The
 29 township assessor, **or the county assessor if there is no township
 30 assessor for the township**, shall determine the values of all classes of
 31 commercial, industrial, and residential land (including farm homesites)
 32 in the township **or county** using guidelines determined by the
 33 department of local government finance. Not later than November 1 of
 34 the year preceding the year in which a general reassessment becomes
 35 effective, the assessor determining the values of land shall submit the
 36 values to the county property tax assessment board of appeals. Not later
 37 than December 1 of the year preceding the year in which a general
 38 reassessment becomes effective, the county property tax assessment
 39 board of appeals shall hold a public hearing in the county concerning
 40 those values. The property tax assessment board of appeals shall give
 41 notice of the hearing in accordance with IC 5-3-1 and shall hold the
 42 hearing after March 31 and before December 1 of the year preceding
 43 the year in which the general reassessment under ~~IC 6-1.1-4-4~~ **section
 44 4 of this chapter** becomes effective.

45 (b) The county property tax assessment board of appeals shall
 46 review the values submitted under subsection (a) and may make any
 47 modifications it considers necessary to provide uniformity and equality.

1 The county property tax assessment board of appeals shall coordinate
 2 the valuation of property adjacent to the boundaries of the county with
 3 the county property tax assessment boards of appeals of the adjacent
 4 counties using the procedures adopted by rule under IC 4-22-2 by the
 5 department of local government finance. If the county assessor ~~or~~
 6 ~~township assessor~~ fails to submit land values under subsection (a) to
 7 the county property tax assessment board of appeals before November
 8 1 of the year before the date the general reassessment under
 9 ~~IC 6-1.1-4-4~~ **section 4 of this chapter** becomes effective, the county
 10 property tax assessment board of appeals shall determine the values. If
 11 the county property tax assessment board of appeals fails to determine
 12 the values before the general reassessment becomes effective, the
 13 department of local government finance shall determine the values.

14 (c) The county assessor shall notify all township assessors in the
 15 county **(if any)** of the values as modified by the county property tax
 16 assessment board of appeals. ~~Township assessors~~ **Assessing officials**
 17 shall use the values determined under this section.

18 SECTION 27. IC 6-1.1-4-15 IS AMENDED TO READ AS
 19 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 15. (a) If real
 20 property is subject to assessment or reassessment under this chapter,
 21 the assessor of the township in which the property is located, **or the**
 22 **county assessor if there is no township assessor for the township,**
 23 shall either appraise the property ~~himself~~ or have it appraised.

24 (b) In order to determine the assessed value of buildings and other
 25 improvements, the township **or county** assessor or ~~his~~ **the assessor's**
 26 authorized representative may, after first making known ~~his~~ **the**
 27 **assessor's or representative's** intention to the owner or occupant,
 28 enter and fully examine all buildings and structures which are located
 29 within the township ~~he serves~~ **or county** and which are subject to
 30 assessment.

31 SECTION 28. IC 6-1.1-4-16, AS AMENDED BY P.L.228-2005,
 32 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 33 JANUARY 1, 2009]: Sec. 16. (a) For purposes of making a general
 34 reassessment of real property or annual adjustments under section 4.5
 35 of this chapter, ~~any a~~ township assessor **(if any)** and ~~any a~~ county
 36 assessor may employ:

- 37 (1) deputies;
- 38 (2) employees; and
- 39 (3) technical advisors who are:
 - 40 (A) qualified to determine real property values;
 - 41 (B) professional appraisers certified under 50 IAC 15; and
 - 42 (C) employed either on a full-time or a part-time basis, subject
 43 to sections 18.5 and 19.5 of this chapter.

44 (b) The county council of each county shall appropriate the funds
 45 necessary for the employment of deputies, employees, or technical
 46 advisors employed under subsection (a) of this section."

47 Delete pages 17 through 18.

- 1 Page 19, delete lines 1 through 17.
- 2 Page 23, line 23, reset in roman "township".
- 3 Page 23, line 23, after "township" insert "**or county**".
- 4 Page 23, delete lines 29 through 42, begin a new paragraph and
5 insert:
- 6 "SECTION 35. IC 6-1.1-4-25, AS AMENDED BY P.L.177-2005,
7 SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
8 JANUARY 1, 2009]: Sec. 25. (a) Each township assessor **and each**
9 **county assessor** shall keep the assessor's reassessment data and
10 records current by securing the necessary field data and by making
11 changes in the assessed value of real property as changes occur in the
12 use of the real property. The township **or county** assessor's records
13 shall at all times show the assessed value of real property in accordance
14 with ~~the provisions of~~ this chapter. The township assessor shall ensure
15 that the county assessor has full access to the assessment records
16 maintained by the township assessor.
- 17 (b) The township assessor in a county having a consolidated city (**if**
18 **any**), **the county assessor if there are no township assessors in a**
19 **county having a consolidated city**, or the county assessor in every
20 other county, shall:
- 21 (1) maintain an electronic data file of:
- 22 (A) the parcel characteristics and parcel assessments of all
23 parcels; and
- 24 (B) the personal property return characteristics and
25 assessments by return;
- 26 for each township in the county as of each assessment date;
- 27 (2) maintain the electronic file in a form that formats the
28 information in the file with the standard data, field, and record
29 coding required and approved by:
- 30 (A) the legislative services agency; and
31 (B) the department of local government finance;
- 32 (3) transmit the data in the file with respect to the assessment date
33 of each year before October 1 of the year to:
- 34 (A) the legislative services agency; and
35 (B) the department of local government finance;
- 36 in a manner that meets the data export and transmission
37 requirements in a standard format, as prescribed by the office of
38 technology established by IC 4-13.1-2-1 and approved by the
39 legislative services agency; and
- 40 (4) resubmit the data in the form and manner required under this
41 subsection, upon request of the legislative services agency or the
42 department of local government finance, if data previously
43 submitted under this subsection does not comply with the
44 requirements of this subsection, as determined by the legislative
45 services agency or the department of local government finance.
- 46 An electronic data file maintained for a particular assessment date may
47 not be overwritten with data for a subsequent assessment date until a

1 copy of an electronic data file that preserves the data for the particular
 2 assessment date is archived in the manner prescribed by the office of
 3 technology established by IC 4-13.1-2-1 and approved by the
 4 legislative services agency.

5 SECTION 36. IC 6-1.1-4-27.5, AS AMENDED BY P.L.219-2007,
 6 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 7 JANUARY 1, 2009]: Sec. 27.5. (a) The auditor of each county shall
 8 establish a property reassessment fund. The county treasurer shall
 9 deposit all collections resulting from the property taxes that the county
 10 levies for the county's property reassessment fund.

11 (b) With respect to the general reassessment of real property that is
 12 to commence on July 1, 2009, the county council of each county shall,
 13 for property taxes due in 2006, 2007, 2008, and 2009, levy in each year
 14 against all the taxable property in the county an amount equal to
 15 one-fourth (1/4) of the remainder of:

16 (1) the estimated costs referred to in section 28.5(a) of this
 17 chapter; minus

18 (2) the amount levied under this section by the county council for
 19 property taxes due in 2004 and 2005.

20 (c) With respect to a general reassessment of real property that is to
 21 commence on July 1, 2014, and each fifth year thereafter, the county
 22 council of each county shall, for property taxes due in the year that the
 23 general reassessment is to commence and the four (4) years preceding
 24 that year, levy against all the taxable property in the county an amount
 25 equal to one-fifth (1/5) of the estimated costs of the general
 26 reassessment under section 28.5 of this chapter.

27 (d) The department of local government finance shall give to each
 28 county council notice, before January 1 in a year, of the tax levies
 29 required by this section for that year.

30 (e) The department of local government finance may raise or lower
 31 the property tax levy under this section for a year if the department
 32 determines it is appropriate because the estimated cost of:

33 (1) a general reassessment; or

34 (2) making annual adjustments under section 4.5 of this chapter;
 35 has changed.

36 (f) The county assessor ~~or township assessor~~ may petition the county
 37 fiscal body to increase the levy under subsection (b) or (c) to pay for
 38 the costs of:

39 (1) a general reassessment;

40 (2) verification under 50 IAC 21-3-2 of sales disclosure forms
 41 forwarded to

42 ~~(A) the county assessor or~~

43 ~~(B) township assessors;~~

44 under IC 6-1.1-5.5-3; or

45 (3) processing annual adjustments under section 4.5 of this
 46 chapter.

47 The assessor must document the needs and reasons for the increased

1 funding.

2 (g) If the county fiscal body denies a petition under subsection (f),

3 the **county** assessor may appeal to the department of local government

4 finance. The department of local government finance shall:

5 (1) hear the appeal; and

6 (2) determine whether the additional levy is necessary.

7 SECTION 37. IC 6-1.1-4-28.5, AS AMENDED BY P.L.219-2007,

8 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

9 JANUARY 1, 2009]: Sec. 28.5. (a) Money assigned to a property

10 reassessment fund under section 27.5 of this chapter may be used only

11 to pay the costs of:

12 (1) the general reassessment of real property, including the

13 computerization of assessment records;

14 (2) payments to ~~county assessors, members of property tax~~

15 ~~assessment boards of appeals, or assessing officials and hearing~~

16 **officers for county property tax assessment boards of appeals**

17 under IC 6-1.1-35.2;

18 (3) the development or updating of detailed soil survey data by

19 the United States Department of Agriculture or its successor

20 agency;

21 (4) the updating of plat books;

22 (5) payments for the salary of permanent staff or for the

23 contractual services of temporary staff who are necessary to assist

24 ~~county assessors, members of a county property tax assessment~~

25 ~~board of appeals, and assessing officials;~~

26 (6) making annual adjustments under section 4.5 of this chapter;

27 and

28 (7) the verification under 50 IAC 21-3-2 of sales disclosure forms

29 forwarded to

30 ~~(A) the county assessor or~~

31 ~~(B) township assessors;~~

32 under IC 6-1.1-5.5-3.

33 Money in a property tax reassessment fund may not be transferred or

34 reassigned to any other fund and may not be used for any purposes

35 other than those set forth in this section.

36 (b) All counties shall use modern, detailed soil maps in the general

37 reassessment of agricultural land.

38 (c) The county treasurer of each county shall, in accordance with

39 IC 5-13-9, invest any money accumulated in the property reassessment

40 fund. Any interest received from investment of the money shall be paid

41 into the property reassessment fund.

42 (d) An appropriation under this section must be approved by the

43 fiscal body of the county after the review and recommendation of the

44 county assessor. However, in a county with ~~an elected a~~ township

45 assessor in every township, the county assessor does not review an

46 appropriation under this section, and only the fiscal body must approve

47 an appropriation under this section."

- 1 Delete pages 24 through 25.
 2 Page 26, delete lines 1 through 35.
 3 Page 27, delete lines 9 through 42, begin a new paragraph and
 4 insert:
 5 "SECTION 39. IC 6-1.1-4-31, AS AMENDED BY P.L.228-2005,
 6 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 7 JANUARY 1, 2009]: Sec. 31. (a) The department of local government
 8 finance shall periodically check the conduct of:
 9 (1) a general reassessment of property;
 10 (2) work required to be performed by local officials under 50
 11 IAC 21; and
 12 (3) other property assessment activities in the county, as
 13 determined by the department.
 14 The department of local government finance may inform township
 15 assessors (**if any**), county assessors, and the presidents of county
 16 councils in writing if its check reveals that the general reassessment or
 17 other property assessment activities are not being properly conducted,
 18 work required to be performed by local officials under 50 IAC 21 is not
 19 being properly conducted, or property assessments are not being
 20 properly made.
 21 (b) The failure of the department of local government finance to
 22 inform local officials under subsection (a) shall not be construed as an
 23 indication by the department that:
 24 (1) the general reassessment or other property assessment
 25 activities are being properly conducted;
 26 (2) work required to be performed by local officials under 50
 27 IAC 21 is being properly conducted; or
 28 (3) property assessments are being properly made.
 29 (c) If the department of local government finance:
 30 (1) determines under subsection (a) that a general reassessment
 31 or other assessment activities for a general reassessment year or
 32 any other year are not being properly conducted; and
 33 (2) informs:
 34 (A) the township assessor (**if any**) of each affected township;
 35 (B) the county assessor; and
 36 (C) the president of the county council;
 37 in writing under subsection (a);
 38 the department may order a state conducted assessment or reassessment
 39 under section 31.5 of this chapter to begin not less than sixty (60) days
 40 after the date of the notice under subdivision (2). If the department
 41 determines during the period between the date of the notice under
 42 subdivision (2) and the proposed date for beginning the state conducted
 43 assessment or reassessment that the general reassessment or other
 44 assessment activities for the general reassessment are being properly
 45 conducted, the department may rescind the order.
 46 (d) If the department of local government finance:
 47 (1) determines under subsection (a) that work required to be

1 performed by local officials under 50 IAC 21 is not being
 2 properly conducted; and
 3 (2) informs:
 4 (A) the township assessor of each affected township **(if any)**;
 5 (B) the county assessor; and
 6 (C) the president of the county council;
 7 in writing under subsection (a);
 8 the department may conduct the work or contract to have the work
 9 conducted to begin not less than sixty (60) days after the date of the
 10 notice under subdivision (2). If the department determines during the
 11 period between the date of the notice under subdivision (2) and the
 12 proposed date for beginning the work or having the work conducted
 13 that work required to be performed by local officials under 50 IAC 21
 14 is being properly conducted, the department may rescind the order.

15 (e) If the department of local government finance contracts to have
 16 work conducted under subsection (d), the department shall forward the
 17 bill for the services to the county and the county shall pay the bill under
 18 the same procedures that apply to county payments of bills for
 19 assessment or reassessment services under section 31.5 of this chapter.

20 **(f) A county council president who is informed by the**
 21 **department of local government finance under subsection (a) shall**
 22 **provide the information to the board of county commissioners. A**
 23 **board of county commissioners that receives information under**
 24 **this subsection may adopt an ordinance determining that:**

- 25 (1) the information indicates that the county assessor has
- 26 failed to perform adequately the duties of county assessor;
- 27 and
- 28 (2) by that failure the county assessor forfeits the office of
- 29 county assessor and is subject to removal from office by an
- 30 information filed under IC 34-17-2-1(b)."

31 Delete pages 28 through 33, begin a new paragraph and insert:
 32 "SECTION 41. IC 6-1.1-4-31.6, AS ADDED BY P.L.228-2005,
 33 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 34 JANUARY 1, 2009]: Sec. 31.6. (a) Subject to the other requirements
 35 of this section, the department of local government finance may:

- 36 (1) negotiate an addendum to a contract referred to in ~~section~~
- 37 ~~31.5(g)~~ **section 31.5(f)** of this chapter that is treated as a contract
- 38 of the department; or
- 39 (2) include provisions in a contract entered into by the department
- 40 under ~~section 31.5(g)~~ **section 31.5(f)** of this chapter;
- 41 to require the contractor of the department to represent the department
- 42 in appeals initiated under section 31.7 of this chapter and to afford to
- 43 taxpayers an opportunity to attend an informal hearing.

44 (b) The purpose of the informal hearing referred to in subsection (a)
 45 is to:
 46 (1) discuss the specifics of the taxpayer's assessment or
 47 reassessment;

- 1 (2) review the taxpayer's property record card;
 2 (3) explain to the taxpayer how the assessment or reassessment
 3 was determined;
 4 (4) provide to the taxpayer information about the statutes, rules,
 5 and guidelines that govern the determination of the assessment or
 6 reassessment;
 7 (5) note and consider objections of the taxpayer;
 8 (6) consider all errors alleged by the taxpayer; and
 9 (7) otherwise educate the taxpayer about:
 10 (A) the taxpayer's assessment or reassessment;
 11 (B) the assessment or reassessment process; and
 12 (C) the assessment or reassessment appeal process under
 13 section 31.7 of this chapter.
- 14 (c) Following an informal hearing referred to in subsection (b), the
 15 contractor shall:
 16 (1) make a recommendation to the department of local
 17 government finance as to whether a change in the reassessment is
 18 warranted; and
 19 (2) if recommending a change under subdivision (1), provide to
 20 the department a statement of:
 21 (A) how the changed assessment or reassessment was
 22 determined; and
 23 (B) the amount of the changed assessment or reassessment.
- 24 (d) To preserve the right to appeal under section 31.7 of this
 25 chapter, a taxpayer must initiate the informal hearing process by
 26 notifying the department of local government finance or its designee of
 27 the taxpayer's intent to participate in an informal hearing referred to in
 28 subsection (b) not later than forty-five (45) days after the department
 29 of local government finance gives notice under ~~section 31.5(h)~~ **section**
 30 **31.5(g)** of this chapter to taxpayers of the amount of the reassessment.
- 31 (e) The informal hearings referred to in subsection (b) must be
 32 conducted:
 33 (1) in the county where the property is located; and
 34 (2) in a manner determined by the department of local
 35 government finance.
- 36 (f) The department of local government finance shall:
 37 (1) consider the recommendation of the contractor under
 38 subsection (c); and
 39 (2) if the department accepts a recommendation that a change in
 40 the assessment or reassessment is warranted, accept or modify the
 41 recommended amount of the changed assessment or reassessment.
- 42 (g) The department of local government finance shall send a notice
 43 of the result of each informal hearing to:
 44 (1) the taxpayer;
 45 (2) the county auditor;
 46 (3) the county assessor; and
 47 (4) the township assessor (**if any**) of the township in which the

- 1 property is located.
- 2 (h) A notice under subsection (g) must:
- 3 (1) state whether the assessment or reassessment was changed as
- 4 a result of the informal hearing; and
- 5 (2) if the assessment or reassessment was changed as a result of
- 6 the informal hearing:
- 7 (A) indicate the amount of the changed assessment or
- 8 reassessment; and
- 9 (B) provide information on the taxpayer's right to appeal under
- 10 section 31.7 of this chapter.
- 11 (i) If the department of local government finance does not send a
- 12 notice under subsection (g) not later than two hundred seventy (270)
- 13 days after the date the department gives notice of the amount of the
- 14 assessment or reassessment under ~~section 31.5(h)~~ **section 31.5(g)** of
- 15 this chapter:
- 16 (1) the department may not change the amount of the assessment
- 17 or reassessment under the informal hearing process described in
- 18 this section; and
- 19 (2) the taxpayer may appeal the assessment or reassessment under
- 20 section 31.7 of this chapter.
- 21 (j) The department of local government finance may adopt rules to
- 22 establish procedures for informal hearings under this section.
- 23 (k) Payment for an addendum to a contract under subsection (a)(1)
- 24 is made in the same manner as payment for the contract under ~~section~~
- 25 ~~31.5(i)~~ **section 31.5(h)** of this chapter.
- 26 SECTION 42. IC 6-1.1-4-31.7, AS AMENDED BY P.L.219-2007,
- 27 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 28 JANUARY 1, 2009]: Sec. 31.7. (a) As used in this section, "special
- 29 master" refers to a person designated by the Indiana board under
- 30 subsection (e).
- 31 (b) The notice of assessment or reassessment under ~~section 31.5(h)~~
- 32 **section 31.5(g)** of this chapter is subject to appeal by the taxpayer to
- 33 the Indiana board. The procedures and time limitations that apply to an
- 34 appeal to the Indiana board of a determination of the department of
- 35 local government finance do not apply to an appeal under this
- 36 subsection. The Indiana board may establish applicable procedures and
- 37 time limitations under subsection (l).
- 38 (c) In order to appeal under subsection (b), the taxpayer must:
- 39 (1) participate in the informal hearing process under section 31.6
- 40 of this chapter;
- 41 (2) except as provided in section 31.6(i) of this chapter, receive
- 42 a notice under section 31.6(g) of this chapter; and
- 43 (3) file a petition for review with the appropriate county assessor
- 44 not later than thirty (30) days after:
- 45 (A) the date of the notice to the taxpayer under section 31.6(g)
- 46 of this chapter; or
- 47 (B) the date after which the department may not change the

- 1 amount of the assessment or reassessment under the informal
 2 hearing process described in section 31.6 of this chapter.
- 3 (d) The Indiana board may develop a form for petitions under
 4 subsection (c) that outlines:
- 5 (1) the appeal process;
 - 6 (2) the burden of proof; and
 - 7 (3) evidence necessary to warrant a change to an assessment or
 8 reassessment.
- 9 (e) The Indiana board may contract with, appoint, or otherwise
 10 designate the following to serve as special masters to conduct
 11 evidentiary hearings and prepare reports required under subsection (g):
- 12 (1) Independent, licensed appraisers.
 - 13 (2) Attorneys.
 - 14 (3) Certified level two or level three Indiana assessor-appraisers
 15 (including administrative law judges employed by the Indiana
 16 board).
 - 17 (4) Other qualified individuals.
- 18 (f) Each contract entered into under subsection (e) must specify the
 19 appointee's compensation and entitlement to reimbursement for
 20 expenses. The compensation and reimbursement for expenses are paid
 21 from the county property reassessment fund.
- 22 (g) With respect to each petition for review filed under subsection
 23 (c), the special masters shall:
- 24 (1) set a hearing date;
 - 25 (2) give notice of the hearing at least thirty (30) days before the
 26 hearing date, by mail, to:
 - 27 (A) the taxpayer;
 - 28 (B) the department of local government finance;
 - 29 (C) the township assessor (**if any**); and
 - 30 (D) the county assessor;
 - 31 (3) conduct a hearing and hear all evidence submitted under this
 32 section; and
 - 33 (4) make evidentiary findings and file a report with the Indiana
 34 board.
- 35 (h) At the hearing under subsection (g):
- 36 (1) the taxpayer shall present:
 - 37 (A) the taxpayer's evidence that the assessment or
 38 reassessment is incorrect;
 - 39 (B) the method by which the taxpayer contends the assessment
 40 or reassessment should be correctly determined; and
 - 41 (C) comparable sales, appraisals, or other pertinent
 42 information concerning valuation as required by the Indiana
 43 board; and
 - 44 (2) the department of local government finance shall present its
 45 evidence that the assessment or reassessment is correct.
- 46 (i) The Indiana board may dismiss a petition for review filed under
 47 subsection (c) if the evidence and other information required under

- 1 subsection (h)(1) is not provided at the hearing under subsection (g).
 2 (j) The township assessor (**if any**) and the county assessor may
 3 attend and participate in the hearing under subsection (g).
 4 (k) The Indiana board may:
 5 (1) consider the report of the special masters under subsection
 6 (g)(4);
 7 (2) make a final determination based on the findings of the special
 8 masters without:
 9 (A) conducting a hearing; or
 10 (B) any further proceedings; and
 11 (3) incorporate the findings of the special masters into the board's
 12 findings in resolution of the appeal.
 13 (l) The Indiana board may adopt rules under IC 4-22-2-37.1 to:
 14 (1) establish procedures to expedite:
 15 (A) the conduct of hearings under subsection (g); and
 16 (B) the issuance of determinations of appeals under subsection
 17 (k); and
 18 (2) establish deadlines:
 19 (A) for conducting hearings under subsection (g); and
 20 (B) for issuing determinations of appeals under subsection (k).
 21 (m) A determination by the Indiana board of an appeal under
 22 subsection (k) is subject to appeal to the tax court under IC 6-1.1-15.
 23 SECTION 43. IC 6-1.1-4-39, AS AMENDED BY P.L.199-2005,
 24 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 25 JANUARY 1, 2009]: Sec. 39. (a) For assessment dates after February
 26 28, 2005, except as provided in subsections (c) and (e), the true tax
 27 value of real property regularly used to rent or otherwise furnish
 28 residential accommodations for periods of thirty (30) days or more and
 29 that has more than four (4) rental units is the lowest valuation
 30 determined by applying each of the following appraisal approaches:
 31 (1) Cost approach that includes an estimated reproduction or
 32 replacement cost of buildings and land improvements as of the
 33 date of valuation together with estimates of the losses in value
 34 that have taken place due to wear and tear, design and plan, or
 35 neighborhood influences.
 36 (2) Sales comparison approach, using data for generally
 37 comparable property.
 38 (3) Income capitalization approach, using an applicable
 39 capitalization method and appropriate capitalization rates that are
 40 developed and used in computations that lead to an indication of
 41 value commensurate with the risks for the subject property use.
 42 (b) The gross rent multiplier method is the preferred method of
 43 valuing:
 44 (1) real property that has at least one (1) and not more than four
 45 (4) rental units; and
 46 (2) mobile homes assessed under IC 6-1.1-7.
 47 (c) A township assessor (**if any**) or the county assessor is not

1 required to appraise real property referred to in subsection (a) using the
 2 three (3) appraisal approaches listed in subsection (a) if the **township**
 3 assessor and the taxpayer agree before notice of the assessment is given
 4 to the taxpayer under section 22 of this chapter to the determination of
 5 the true tax value of the property by the assessor using one (1) of those
 6 appraisal approaches.

7 (d) To carry out this section, the department of local government
 8 finance may adopt rules for assessors to use in gathering and
 9 processing information for the application of the income capitalization
 10 method and the gross rent multiplier method. A taxpayer must verify
 11 under penalties for perjury any information provided to the **township**
 12 **or county** assessor for use in the application of either method.

13 (e) The true tax value of low income rental property (as defined in
 14 section 41 of this chapter) is not determined under subsection (a). The
 15 assessment method prescribed in section 41 of this chapter is the
 16 exclusive method for assessment of that property. This subsection does
 17 not impede any rights to appeal an assessment.

18 SECTION 44. IC 6-1.1-4-39.5, AS ADDED BY P.L.233-2007,
 19 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 20 JANUARY 1, 2009]: Sec. 39.5. (a) As used in this section, "qualified
 21 real property" means a riverboat (as defined in IC 4-33-2-17).

22 (b) Except as provided in subsection (c), the true tax value of
 23 qualified real property is the lowest valuation determined by applying
 24 each of the following appraisal approaches:

25 (1) Cost approach that includes an estimated reproduction or
 26 replacement cost of buildings and land improvements as of the
 27 date of valuation together with estimates of the losses in value
 28 that have taken place due to wear and tear, design and plan, or
 29 neighborhood influences using base prices determined under 50
 30 IAC 2.3 and associated guidelines published by the department.

31 (2) Sales comparison approach, using data for generally
 32 comparable property, excluding values attributable to licenses,
 33 fees, or personal property as determined under 50 IAC 4.2.

34 (3) Income capitalization approach, using an applicable
 35 capitalization method and appropriate capitalization rates that are
 36 developed and used in computations that lead to an indication of
 37 value commensurate with the risks for the subject property use.

38 (c) A **township or county** assessor is not required to appraise
 39 qualified real property using the three (3) appraisal approaches listed
 40 in subsection (b) if the **township or county** assessor and the taxpayer
 41 agree before notice of the assessment is given to the taxpayer under
 42 section 22 of this chapter to the determination of the true tax value of
 43 the property by the assessor using one (1) of those appraisal
 44 approaches.

45 (d) To carry out this section, the department of local government
 46 finance may adopt rules for assessors to use in gathering and
 47 processing information for the application of the income capitalization

1 method. A taxpayer must verify under penalties for perjury any
2 information provided to the assessor for use in the application of the
3 income capitalization method.

4 SECTION 45. IC 6-1.1-5-8 IS AMENDED TO READ AS
5 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 8. Except as
6 provided in section 9 of this chapter, the county auditor of each county
7 shall annually prepare and deliver to the township assessor **(if any) or**
8 **the county assessor** a list of all real property entered in the township
9 **or county** as of the assessment date. The county auditor shall deliver
10 the list within thirty (30) days after the assessment date. The county
11 auditor shall prepare the list in the form prescribed or approved by the
12 department of local government finance.

13 SECTION 46. IC 6-1.1-5-9 IS AMENDED TO READ AS
14 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 9. ~~Except as~~
15 ~~provided in section 4(b) of this chapter; for all civil townships in which~~
16 **In a county containing a consolidated city: is situated;**

17 **(1) the township assessor has the duties and authority described**
18 **in sections 1 through 8 of this chapter; and**

19 **(2) the county assessor has the duties and authority described**
20 **in sections 1 through 8 of this chapter for a township for**
21 **which there is no township assessor.**

22 These duties and authority include effecting the transfer of title to real
23 property and preparing, maintaining, approving, correcting, indexing,
24 and publishing the list or record of, or description of title to, real
25 property. If a court renders a judgment for the partition or transfer of
26 real property located in ~~one (1) of these townships;~~ **a county**
27 **containing a consolidated city**, the clerk of the court shall deliver the
28 transcript to the ~~township~~ **county** assessor.

29 SECTION 47. IC 6-1.1-5-9.1 IS AMENDED TO READ AS
30 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 9.1. (a) Except:

31 (1) as provided in subsection (b); and

32 (2) for civil townships described in section 9 of this chapter;

33 and notwithstanding the provisions of sections 1 through 8 of this
34 chapter, for all other civil townships having a population of thirty-five
35 thousand (35,000) or more, for a civil township that falls below a
36 population of thirty-five thousand (35,000) at a federal decennial
37 census that takes effect after December 31, 2001, and for all other civil
38 townships in which a city of the second class is located, the township
39 assessor, **or the county assessor if there is no township assessor for**
40 **the township**, shall make the real property lists and the plats described
41 in sections 1 through 8 of this chapter.

42 (b) In a civil township that attains a population of thirty-five
43 thousand (35,000) or more at a federal decennial census that takes
44 effect after December 31, 2001, the county auditor shall make the real
45 property lists and the plats described in sections 1 through 8 of this
46 chapter unless the township assessor determines to assume the duty
47 from the county auditor.

1 (c) With respect to townships in which the township assessor makes
 2 the real property lists and the plats described in sections 1 through 8 of
 3 this chapter, the county auditor shall, upon completing the tax
 4 duplicate, return the real property lists to the township assessor for the
 5 continuation of the lists by the assessor. If land located in one (1) of
 6 these townships is platted, the plat shall be presented to the township
 7 assessor instead of the county auditor, before it is recorded. The
 8 township assessor shall then enter the lots or parcels described in the
 9 plat on the tax lists in lieu of the land included in the plat.

10 SECTION 48. IC 6-1.1-5-10 IS AMENDED TO READ AS
 11 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 10. If a township
 12 assessor, **or the county assessor if there is no township assessor for**
 13 **the township**, believes that it is necessary to obtain an accurate
 14 description of a specific lot or tract, ~~which is situated in the township~~
 15 ~~he serves~~, the assessor may demand in writing that the owner or
 16 occupant of the lot or tract deliver all the title papers in ~~his~~ **the owner's**
 17 **or occupant's** possession to the assessor for ~~his~~ **the assessor's**
 18 examination. If the person fails to deliver the title papers to the assessor
 19 at ~~his~~ **the assessor's** office within five (5) days after the demand is
 20 mailed, the assessor shall prepare the real property list according to the
 21 best information ~~he~~ **the assessor** can obtain. For that purpose, the
 22 assessor may examine, under oath, any person whom ~~he~~ **the assessor**
 23 believes has any knowledge relevant to the issue.

24 SECTION 49. IC 6-1.1-5-11 IS AMENDED TO READ AS
 25 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 11. (a) In order to
 26 determine the quantity of land contained within a tract, an assessor
 27 shall follow the rules contained in this section.

28 (b) Except as provided in subsection (c), ~~of this section~~, the assessor
 29 shall recognize the quantity of land stated in a deed or patent if the
 30 owner or person in whose name the property is listed holds the land by
 31 virtue of:

- 32 (1) a deed from another party or from this state; or
- 33 (2) a patent from the United States.

34 (c) If land described in subsection (b) ~~of this section~~ has been
 35 surveyed subsequent to the survey made by the United States and if the
 36 **township county** assessor is satisfied that the tract contains a different
 37 quantity of land than is stated in the patent or deed, the assessor shall
 38 recognize the quantity of land stated in the subsequent survey.

39 (d) Except as provided in ~~subsection (e) of this section~~, **subsection**
 40 **(f)**, a **township county** assessor shall demand in writing that the owner
 41 of a tract, or person in whose name the land is listed, have the tract
 42 surveyed and that ~~he~~ **the owner or person in whose name the land is**
 43 **listed** return a sworn certificate from the surveyor stating the quantity
 44 of land contained in the tract if:

- 45 (1) the land was within the French or Clark's grant; and
- 46 (2) the party holds the land under original entry or survey.

47 (e) If the party fails to return the certificate **under subsection (d)**

1 within thirty (30) days after the demand is mailed, the assessor shall
 2 have a surveyor survey the land. The expenses of a survey made under
 3 this subsection shall be paid for from the county treasury. However, the
 4 county auditor shall charge the survey expenses against the land, and
 5 the expenses shall be collected with the taxes payable in the succeeding
 6 year.

7 ~~(e)~~ **(f)** A **township county** assessor shall not demand a survey of
 8 land described in subsection (d) ~~of this section~~ if:

9 (1) the owner or holder of the land has previously had it surveyed
 10 and presents to the assessor a survey certificate which states the
 11 quantity of land; or

12 (2) the assessor is satisfied from other competent evidence, given
 13 under oath or affirmation, that the quantity of land stated in the
 14 original survey is correct.

15 SECTION 50. IC 6-1.1-5-14, AS AMENDED BY P.L.88-2005,
 16 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 17 JANUARY 1, 2009]: Sec. 14. Not later than May 15, each ~~assessing~~
 18 **official township assessor in the county (if any)** shall prepare and
 19 deliver to the county assessor a detailed list of the real property listed
 20 for taxation in the township. On or before July 1 of each year, each
 21 county assessor shall, under oath, prepare and deliver to the county
 22 auditor a detailed list of the real property listed for taxation in the
 23 county. ~~In a county with an elected township assessor in every~~
 24 ~~township the township assessor shall prepare the real property list. The~~
 25 ~~assessing officials and the county assessor shall prepare the list in the~~
 26 ~~form prescribed by the department of local government finance. The~~
 27 ~~township assessor shall ensure that the county assessor has full access~~
 28 ~~to the assessment records maintained by the township assessor.~~

29 SECTION 51. IC 6-1.1-5-15, AS AMENDED BY P.L.228-2005,
 30 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 31 JANUARY 1, 2009]: Sec. 15. (a) Except as provided in subsection (b),
 32 before an owner of real property demolishes, structurally modifies, or
 33 improves it at a cost of more than five hundred dollars (\$500) for
 34 materials or labor, or both, the owner or the owner's agent shall file
 35 with the area plan commission or the county assessor in the county
 36 where the property is located an assessment registration notice on a
 37 form prescribed by the department of local government finance.

38 (b) If the owner of the real property, or the person performing the
 39 work for the owner, is required to obtain a permit from an agency or
 40 official of the state or a political subdivision for the demolition,
 41 structural modification, or improvement, the owner or the person
 42 performing the work for the owner is not required to file an assessment
 43 registration notice.

44 (c) Each state or local government official or agency shall, before
 45 the tenth day of each month, deliver a copy of each permit described in
 46 subsection (b) to the assessor of the county in which the real property
 47 to be improved is situated. Each area plan commission shall, before the

1 tenth day of each month, deliver a copy of each assessment registration
2 notice described in subsection (a) to the assessor of the county where
3 the property is located.

4 (d) Before the last day of each month, the county assessor shall
5 distribute a copy of each assessment registration notice filed under
6 subsection (a) or permit received under subsection (b) to the assessor
7 of the township (**if any**) in which the real property to be demolished,
8 modified, or improved is situated.

9 (e) A fee of five dollars (\$5) shall be charged by the area plan
10 commission or the county assessor for the filing of the assessment
11 registration notice. All fees collected under this subsection shall be
12 deposited in the county property reassessment fund.

13 (f) A township or county assessor shall immediately notify the
14 county treasurer if the assessor discovers property that has been
15 improved or structurally modified at a cost of more than five hundred
16 dollars (\$500) and the owner of the property has failed to obtain the
17 required building permit or to file an assessment registration notice.

18 (g) Any person who fails to:

19 (1) file the registration notice required by subsection (a); or

20 (2) obtain a building permit described in subsection (b);

21 before demolishing, structurally modifying, or improving real property
22 is subject to a civil penalty of one hundred dollars (\$100). The county
23 treasurer shall include the penalty on the person's property tax
24 statement and collect it in the same manner as delinquent personal
25 property taxes under IC 6-1.1-23. However, if a person files a late
26 registration notice, the person shall pay the fee, if any, and the penalty
27 to the area plan commission or the county assessor at the time the
28 person files the late registration notice.

29 SECTION 52. IC 6-1.1-5.5-3, AS AMENDED BY P.L.219-2007,
30 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
31 JANUARY 1, 2009]: Sec. 3. (a) For purposes of this section, "party"
32 includes:

33 (1) a seller of property that is exempt under the seller's ownership;
34 or

35 (2) a purchaser of property that is exempt under the purchaser's
36 ownership;

37 from property taxes under IC 6-1.1-10.

38 (b) Before filing a conveyance document with the county auditor
39 under IC 6-1.1-5-4, all the parties to the conveyance must do the
40 following:

41 (1) Complete and sign a sales disclosure form as prescribed by the
42 department of local government finance under section 5 of this
43 chapter. All the parties may sign one (1) form, or if all the parties
44 do not agree on the information to be included on the completed
45 form, each party may sign and file a separate form.

46 (2) Before filing a sales disclosure form with the county auditor,
47 submit the sales disclosure form to the county assessor. The

1 county assessor must review the accuracy and completeness of
 2 each sales disclosure form submitted immediately upon receipt of
 3 the form and, if the form is accurate and complete, stamp the form
 4 as eligible for filing with the county auditor and return the form
 5 to the appropriate party for filing with the county auditor. If
 6 multiple forms are filed in a short period, the county assessor
 7 shall process the forms as quickly as possible. For purposes of this
 8 subdivision, a sales disclosure form is considered to be accurate
 9 and complete if:

10 (A) the county assessor does not have substantial evidence
 11 when the form is reviewed under this subdivision that
 12 information in the form is inaccurate; and

13 (B) the form:

14 (i) substantially conforms to the sales disclosure form
 15 prescribed by the department of local government finance
 16 under section 5 of this chapter; and

17 (ii) is submitted to the county assessor in a format usable to
 18 the county assessor.

19 (3) File the sales disclosure form with the county auditor.

20 (c) ~~Except as provided in subsection (d)~~; The auditor shall forward
 21 each sales disclosure form to the county assessor. The county assessor
 22 shall retain the forms for five (5) years. The county assessor shall
 23 forward the sales disclosure form data to the department of local
 24 government finance and the legislative services agency in an electronic
 25 format specified jointly by the department of local government finance
 26 and the legislative services agency. The county assessor shall forward
 27 a copy of the sales disclosure forms to the township assessors in the
 28 county. The forms may be used by the county assessing officials, the
 29 department of local government finance, and the legislative services
 30 agency for the purposes established in IC 6-1.1-4-13.6, sales ratio
 31 studies, equalization, adoption of rules under IC 6-1.1-31-3 and
 32 IC 6-1.1-31-6, and any other authorized purpose.

33 (d) In a county containing a consolidated city, the auditor shall
 34 forward the sales disclosure form to the appropriate township assessor
 35 **(if any)**. The township **or county** assessor shall forward the sales
 36 disclosure form to the department of local government finance and the
 37 legislative services agency in an electronic format specified jointly by
 38 the department of local government finance and the legislative services
 39 agency. The forms may be used by the county assessing officials, the
 40 department of local government finance, and the legislative services
 41 agency for the purposes established in IC 6-1.1-4-13.6, sales ratio
 42 studies, equalization, adoption of rules under IC 6-1.1-31-3 and
 43 IC 6-1.1-31-6, and any other authorized purpose.

44 (e) If a sales disclosure form includes the telephone number or
 45 Social Security number of a party, the telephone number or Social
 46 Security number is confidential.

47 (f) County assessing officials and other local officials may not

1 establish procedures or requirements concerning sales disclosure forms
2 that substantially differ from the procedures and requirements of this
3 chapter.

4 SECTION 53. IC 6-1.1-5.5-12 IS AMENDED TO READ AS
5 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 12. (a) A party to
6 a conveyance who:

7 (1) is required to file a sales disclosure form under this chapter;
8 and

9 (2) fails to file a sales disclosure form at the time and in the
10 manner required by this chapter;

11 is subject to a penalty in the amount determined under subsection (b).

12 (b) The amount of the penalty under subsection (a) is the greater of:

13 (1) one hundred dollars (\$100); or

14 (2) twenty-five thousandths percent (0.025%) of the sale price of
15 the real property transferred under the conveyance document.

16 (c) The township assessor (**if any**) in a county containing a
17 consolidated city, ~~or~~ the county assessor ~~in~~ **for a township in a county**
18 **for which there is no township assessor, or the county assessor for**
19 any other county, shall:

20 (1) determine the penalty imposed under this section;

21 (2) assess the penalty to the party to a conveyance; and

22 (3) notify the party to the conveyance that the penalty is payable
23 not later than thirty (30) days after notice of the assessment.

24 (d) The county auditor shall:

25 (1) collect the penalty imposed under this section;

26 (2) deposit penalty collections as required under section 4 of this
27 chapter; and

28 (3) notify the county prosecuting attorney of delinquent payments.

29 (e) The county prosecuting attorney shall initiate an action to
30 recover a delinquent penalty under this section. In a successful action
31 against a person for a delinquent penalty, the court shall award the
32 county prosecuting attorney reasonable attorney's fees.

33 SECTION 54. IC 6-1.1-7-3 IS AMENDED TO READ AS
34 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 3. A person who
35 permits a mobile home to be placed on any land which ~~he~~ **the person**
36 owns, possesses, or controls shall report that fact to the assessor of the
37 township in which the land is located, **or the county assessor if there**
38 **is no township assessor for the township**, within ten (10) days after
39 the mobile home is placed on the land. The ten (10) day period
40 commences the day after the day that the mobile home is placed upon
41 the land.

42 SECTION 55. IC 6-1.1-7-5 IS AMENDED TO READ AS
43 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 5. A mobile home
44 which is subject to taxation under this chapter shall be assessed by the
45 assessor of the township within which the place of assessment is
46 located, **or the county assessor if there is no township assessor for**
47 **the township**. Each township assessor ~~of a county and the county~~

1 **assessor** shall certify the assessments of mobile homes to the county
 2 auditor in the same manner provided for the certification of personal
 3 property assessments. The township **or county** assessor shall make this
 4 certification on the forms prescribed by the department of local
 5 government finance.

6 SECTION 56. IC 6-1.1-8-23 IS AMENDED TO READ AS
 7 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 23. Each year a
 8 public utility company shall file a statement with the assessor of each
 9 township **(if any)** and county assessor of each county in which the
 10 company's property is located. The company shall file the statement on
 11 the form prescribed by the department of local government finance.
 12 The statement shall contain a description of the company's tangible
 13 personal property located in the township **or county**.

14 SECTION 57. IC 6-1.1-8-24, AS AMENDED BY P.L.88-2005,
 15 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 16 JANUARY 1, 2009]: Sec. 24. (a) Each year a township assessor, **or the**
 17 **county assessor if there is no township assessor for the township,**
 18 shall assess the fixed property ~~which that~~ as of the assessment date of
 19 that year is:

- 20 (1) owned or used by a public utility company; and
- 21 (2) located in the township ~~the township assessor serves: or~~
 22 **county.**

23 (b) The township **or county** assessor shall determine the assessed
 24 value of fixed property. ~~The A~~ township assessor shall certify the
 25 assessed values to the county assessor on or before April 1 of the year
 26 of assessment. However, in a county with ~~an elected a~~ township
 27 assessor in every township the township assessor shall certify the list
 28 to the department of local government finance. The county assessor
 29 shall review the assessed values and shall certify the assessed values
 30 to the department of local government finance on or before April 10 of
 31 ~~the that year. of assessment.~~

32 SECTION 58. IC 6-1.1-8-33 IS AMENDED TO READ AS
 33 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 33. A public
 34 utility company may appeal a township **or county** assessor's
 35 assessment of fixed property in the same manner that it may appeal a
 36 township **or county** assessor's assessment of tangible property under
 37 ~~IC 1971; IC 6-1.1-15.~~

38 SECTION 59. IC 6-1.1-8-39 IS AMENDED TO READ AS
 39 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 39. The annual
 40 assessments of a public utility company's property are presumed to
 41 include all the company's property which is subject to taxation under
 42 this chapter. However, this presumption does not preclude the
 43 subsequent assessment of a specific item of tangible property which is
 44 clearly shown to have been omitted from the assessments for that year.
 45 The appropriate township assessor, **or the county assessor if there is**
 46 **no township assessor for the township,** shall make assessments of
 47 omitted fixed property. The department of local government finance

1 shall make assessments of omitted distributable property. However, the
 2 department of local government finance may not assess omitted
 3 distributable property after the expiration of ten (10) years from the last
 4 day of the year in which the assessment should have been made.

5 SECTION 60. IC 6-1.1-8.5-7 IS AMENDED TO READ AS
 6 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 7. (a) The
 7 township assessor of each township (**if any**) in a qualifying county shall
 8 notify the department of local government finance of a newly
 9 constructed industrial facility that is located in the township served by
 10 the township assessor. **The county assessor shall perform this duty**
 11 **for a township in a qualifying county if there is no township**
 12 **assessor for the township.**

13 (b) Each building commissioner in a qualifying county shall notify
 14 the department of local government finance of a newly constructed
 15 industrial facility that is located in the jurisdiction served by the
 16 building commissioner.

17 (c) The department of local government finance shall schedule an
 18 assessment under this chapter of a newly constructed industrial facility
 19 within six (6) months after receiving notice of the construction ~~from the~~
 20 ~~appropriate township assessor or building commissioner.~~ **under this**
 21 **section.**

22 SECTION 61. IC 6-1.1-9-1, AS AMENDED BY P.L.219-2007,
 23 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 24 JANUARY 1, 2009]: Sec. 1. If a township assessor (**if any**), county
 25 assessor, or county property tax assessment board of appeals believes
 26 that any taxable tangible property has been omitted from or
 27 undervalued on the assessment rolls or the tax duplicate for any year or
 28 years, the official or board shall give written notice under IC 6-1.1-3-20
 29 or IC 6-1.1-4-22 of the assessment or increase in assessment. The
 30 notice shall contain a general description of the property and a
 31 statement describing the taxpayer's right to a review with the county
 32 property tax assessment board of appeals under IC 6-1.1-15-1.

33 SECTION 62. IC 6-1.1-9-6 IS AMENDED TO READ AS
 34 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 6. The county
 35 assessor shall obtain from the county auditor or the township assessors
 36 (**if any**) all returns for tangible property made by the township
 37 assessors of the county and all assessment lists, schedules, statements,
 38 maps, and other books and papers filed with the county auditor by the
 39 township assessors. For purposes of discovering undervalued or
 40 omitted property, the county assessor shall carefully examine the
 41 county tax duplicates and all other pertinent records and papers of the
 42 county auditor, treasurer, recorder, clerk, sheriff, and surveyor. The
 43 county assessor shall, in the manner prescribed in this article, assess all
 44 omitted or undervalued tangible property which is subject to
 45 assessment.

46 SECTION 63. IC 6-1.1-10-10 IS AMENDED TO READ AS
 47 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 10. (a) The owner

1 of an industrial waste control facility who wishes to obtain the
 2 exemption provided in section 9 of this chapter shall file an exemption
 3 claim **along** with the ~~assessor of the township in which the property is~~
 4 ~~located when he files his owner's~~ annual personal property return. The
 5 claim shall describe and state the assessed value of the property for
 6 which an exemption is claimed.

7 (b) The owner shall, by registered or certified mail, forward a copy
 8 of the exemption claim to the department of environmental
 9 management. The department shall acknowledge its receipt of the
 10 claim.

11 (c) The department of environmental management may investigate
 12 any claim. The department may also determine if the property for
 13 which the exemption is claimed is being utilized as an industrial waste
 14 control facility. Within one hundred twenty (120) days after a claim is
 15 mailed to the department, the department may certify its written
 16 determination to the township **or county** assessor with whom the claim
 17 was filed.

18 (d) The determination of the department remains in effect:

19 (1) as long as the owner owns the property and uses the property
 20 as an industrial waste control facility; or

21 (2) for five (5) years;

22 whichever is less. In addition, during the five (5) years after the
 23 department's determination the owner of the property must notify the
 24 **township county** assessor and the department in writing if any of the
 25 property on which the department's determination was based is
 26 disposed of or removed from service as an industrial waste control
 27 facility.

28 (e) The department may revoke a determination if the department
 29 finds that the property is not predominantly used as an industrial waste
 30 control facility.

31 (f) The township **or county** assessor, in accord with the
 32 determination of the department, shall allow or deny in whole or in part
 33 each exemption claim. However, if the owner provides the assessor
 34 with proof that a copy of the claim has been mailed to the department,
 35 and if the department has not certified a determination to the assessor
 36 within one hundred twenty (120) days after the claim has been mailed
 37 to the department, the assessor shall allow the total exemption claimed
 38 by the owner.

39 (g) The assessor shall reduce the assessed value of the owner's
 40 personal property for the year for which an exemption is claimed by the
 41 amount of exemption allowed.

42 SECTION 64. IC 6-1.1-10-13 IS AMENDED TO READ AS
 43 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 13. (a) The owner
 44 of personal property which is part of a stationary or unlicensed mobile
 45 air pollution control system who wishes to obtain the exemption
 46 provided in section 12 of this chapter shall claim the exemption on ~~his~~
 47 **the owner's** annual personal property return. ~~which he files with the~~

1 ~~assessor of the township in which the property is located~~: On the return,
 2 the owner shall describe and state the assessed value of the property for
 3 which the exemption is claimed.

4 (b) The township **or county** assessor shall:

5 (1) review the exemption claim; and ~~he shall~~

6 (2) allow or deny it in whole or in part.

7 In making ~~his~~ **the** decision, the township **or county** assessor shall
 8 consider the requirements stated in section 12 of this chapter.

9 (c) The township **or county** assessor shall reduce the assessed value
 10 of the owner's personal property for the year for which the exemption
 11 is claimed by the amount of exemption allowed.

12 SECTION 65. IC 6-1.1-10-14 IS AMENDED TO READ AS
 13 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 14. The action
 14 taken by a township **or county** assessor on an exemption claim filed
 15 under section 10 or ~~section~~ 13 of this chapter shall be treated as an
 16 assessment of personal property. Thus, the assessor's action is subject
 17 to all the provisions of this article pertaining to notice, review, or
 18 appeal of personal property assessments.

19 SECTION 66. IC 6-1.1-10-31.7 IS AMENDED TO READ AS
 20 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 31.7. (a) Subject
 21 to subsection (c), in order to claim a property tax exemption under
 22 section 31.4, 31.5, or 31.6 of this chapter, the owner or possessor of:

23 (1) a truck chassis under section 31.4 of this chapter;

24 (2) a passenger motor vehicle under section 31.5 of this chapter;

25 or

26 (3) a school bus body or chassis under section 31.6 of this
 27 chapter;

28 must file a claim for an exemption at the same time that the taxpayer
 29 is required to file a personal property tax return.

30 (b) A claim for exemption under this section must be filed on a
 31 form:

32 (1) prescribed by the department of local government finance; and

33 (2) containing the following information:

34 (A) A description of the property claimed to be exempt in
 35 sufficient detail to afford identification of the property.

36 (B) A statement indicating the ownership and the possession
 37 of the property.

38 (C) The grounds for claiming the exemption.

39 (D) The full name and address of the applicant.

40 (E) Any additional information that the department of local
 41 government finance may require that is:

42 (i) reasonably related to the exemption; and

43 (ii) necessary to determine the exemption.

44 (c) Notwithstanding subsection (b), an owner or a possessor may
 45 claim an exemption for a chassis or vehicle under this section without
 46 filing the form required under subsection (b) if:

47 (1) before March 1 the owner or possessor of the chassis or

- 1 vehicle identifies the chassis or vehicle, by chassis or vehicle
 2 identification number, as a chassis or vehicle to be used to fulfill
 3 an order from an out-of-state dealer; and
 4 (2) the owner or possessor of the chassis or vehicle submits with
 5 the owner's or possessor's personal property return a list that:
 6 (A) gives the chassis or vehicle identification number of each
 7 chassis or vehicle claimed to be exempt under subdivision (1);
 8 and
 9 (B) identifies the order from an out-of-state dealer that
 10 corresponds to each chassis or vehicle listed.
- 11 (d) If, upon the request of ~~the local an~~ assessing official ~~a county~~
 12 ~~assessor, a member of the county property tax assessment board of~~
 13 ~~appeals,~~ or the department of local government finance, the owner or
 14 possessor is unable to verify that the chassis or vehicle was used to
 15 fulfill the identified order, an exemption claimed under subsection (c)
 16 shall be denied.
- 17 SECTION 67. IC 6-1.1-10.1-11 IS AMENDED TO READ AS
 18 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 11. (a) A high
 19 impact business that desires to obtain the property tax credit provided
 20 by section 10 of this chapter must file a certified credit application, on
 21 forms prescribed by the department of local government finance, with
 22 the auditor of the county in which the inventory is located. The credit
 23 application must be filed on or before May 15 each year. If the high
 24 impact business obtains a filing extension under IC 6-1.1-3-7(b) for any
 25 year, the application for the year must be filed by the extended due date
 26 for that year.
- 27 (b) The property tax credit application required by this section must
 28 contain the following information:
 29 (1) The name of the high impact business owning the inventory.
 30 (2) A description of the inventory for which a property tax credit
 31 is claimed in sufficient detail to afford identification.
 32 (3) The assessed value of the inventory subject to the property tax
 33 credit.
 34 (4) Any other information considered necessary by the department
 35 of local government finance.
- 36 (c) On verification of the correctness of a property tax credit
 37 application by the ~~assessors~~ **assessor** of the ~~townships~~ **township** in
 38 which the inventory is located, **or the county assessor if there is no**
 39 **township assessor for the township**, the county auditor shall grant the
 40 property tax credit.
- 41 (d) The property tax credit and the period of the credit provided for
 42 inventory under section 10 of this chapter are not affected by a change
 43 in the ownership of the high impact business if the new owner of the
 44 high impact business owning the inventory:
 45 (1) continues the business operation of the high impact business
 46 within the commission's jurisdiction and maintains employment
 47 levels within the commission's jurisdiction consistent with the

1 certification and pledge required under section 9(a) of this
2 chapter; and

3 (2) files an application in the manner provided by subsections (a)
4 and (b).

5 SECTION 68. IC 6-1.1-11-3, AS AMENDED BY P.L.219-2007,
6 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
7 JANUARY 1, 2009]: Sec. 3. (a) Subject to subsections (e), (f), and (g),
8 an owner of tangible property who wishes to obtain an exemption from
9 property taxation shall file a certified application in duplicate with the
10 county assessor of the county in which the property that is the subject
11 of the exemption is located. The application must be filed annually on
12 or before May 15 on forms prescribed by the department of local
13 government finance. Except as provided in sections 1, 3.5, and 4 of this
14 chapter, the application applies only for the taxes imposed for the year
15 for which the application is filed.

16 (b) The authority for signing an exemption application may not be
17 delegated by the owner of the property to any other person except by
18 an executed power of attorney.

19 (c) An exemption application which is required under this chapter
20 shall contain the following information:

21 (1) A description of the property claimed to be exempt in
22 sufficient detail to afford identification.

23 (2) A statement showing the ownership, possession, and use of
24 the property.

25 (3) The grounds for claiming the exemption.

26 (4) The full name and address of the applicant.

27 (5) For the year that ends on the assessment date of the property,
28 identification of:

29 (A) each part of the property used or occupied; and

30 (B) each part of the property not used or occupied;
31 for one (1) or more exempt purposes under IC 6-1.1-10 during the
32 time the property is used or occupied.

33 (6) Any additional information which the department of local
34 government finance may require.

35 (d) A person who signs an exemption application shall attest in
36 writing and under penalties of perjury that, to the best of the person's
37 knowledge and belief, a predominant part of the property claimed to be
38 exempt is not being used or occupied in connection with a trade or
39 business that is not substantially related to the exercise or performance
40 of the organization's exempt purpose.

41 (e) An owner must file with an application for exemption of real
42 property under subsection (a) or section 5 of this chapter a copy of the
43 township assessor's record kept under IC 6-1.1-4-25(a) that shows the
44 calculation of the assessed value of the real property for the assessment
45 date for which the exemption is claimed. Upon receipt of the
46 exemption application, the county assessor shall examine that record
47 and determine if the real property for which the exemption is claimed

1 is properly assessed. If the county assessor determines that the real
 2 property is not properly assessed, the county assessor shall: ~~direct the~~
 3 ~~township assessor of the township in which the real property is located~~
 4 ~~to:~~

- 5 (1) properly assess the real property **or direct the township**
- 6 **assessor to properly assess the real property;** and
- 7 (2) notify the ~~county assessor and~~ county auditor of the proper
- 8 assessment **or direct the township assessor to notify the county**
- 9 **auditor of the proper assessment.**

10 (f) If the county assessor determines that the applicant has not filed
 11 with an application for exemption a copy of the record referred to in
 12 subsection (e), the county assessor shall notify the applicant in writing
 13 of that requirement. The applicant then has thirty (30) days after the
 14 date of the notice to comply with that requirement. The county property
 15 tax assessment board of appeals shall deny an application described in
 16 this subsection if the applicant does not comply with that requirement
 17 within the time permitted under this subsection.

18 (g) This subsection applies whenever a law requires an exemption
 19 to be claimed on or in an application accompanying a personal property
 20 tax return. The claim or application may be filed on or with a personal
 21 property tax return not more than thirty (30) days after the filing date
 22 for the personal property tax return, regardless of whether an extension
 23 of the filing date has been granted under IC 6-1.1-3-7.

24 SECTION 69. IC 6-1.1-12-20, AS AMENDED BY P.L.154-2006,
 25 SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 26 JANUARY 1, 2009]: Sec. 20. (a) A property owner who desires to
 27 obtain the deduction provided by section 18 of this chapter must file a
 28 certified deduction application, on forms prescribed by the department
 29 of local government finance, with the auditor of the county in which the
 30 rehabilitated property is located. The application may be filed in person
 31 or by mail. If mailed, the mailing must be postmarked on or before the
 32 last day for filing. Except as provided in subsection (b), the application
 33 must be filed before June 11 of the year in which the addition to
 34 assessed value is made.

35 (b) If notice of the addition to assessed value for any year is not
 36 given to the property owner before May 11 of that year, the application
 37 required by this section may be filed not later than thirty (30) days after
 38 the date such a notice is mailed to the property owner at the address
 39 shown on the records of the township **or county** assessor.

40 (c) The application required by this section shall contain the
 41 following information:

- 42 (1) A description of the property for which a deduction is claimed
- 43 in sufficient detail to afford identification.
- 44 (2) Statements of the ownership of the property.
- 45 (3) The assessed value of the improvements on the property
- 46 before rehabilitation.
- 47 (4) The number of dwelling units on the property.

1 (5) The number of dwelling units rehabilitated.

2 (6) The increase in assessed value resulting from the
3 rehabilitation. ~~and~~

4 (7) The amount of deduction claimed.

5 (d) A deduction application filed under this section is applicable for
6 the year in which the increase in assessed value occurs and for the
7 immediately following four (4) years without any additional application
8 being filed.

9 (e) On verification of an application by the assessor of the township
10 in which the property is located, **or the county assessor if there is no**
11 **township assessor for the township**, the county auditor shall make the
12 deduction.

13 SECTION 70. IC 6-1.1-12-24, AS AMENDED BY P.L.154-2006,
14 SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
15 JANUARY 1, 2009]: Sec. 24. (a) A property owner who desires to
16 obtain the deduction provided by section 22 of this chapter must file a
17 certified deduction application, on forms prescribed by the department
18 of local government finance, with the auditor of the county in which the
19 property is located. The application may be filed in person or by mail.
20 If mailed, the mailing must be postmarked on or before the last day for
21 filing. Except as provided in subsection (b), the application must be
22 filed before June 11 of the year in which the addition to assessed
23 valuation is made.

24 (b) If notice of the addition to assessed valuation for any year is not
25 given to the property owner before May 11 of that year, the application
26 required by this section may be filed not later than thirty (30) days after
27 the date such a notice is mailed to the property owner at the address
28 shown on the records of the township **or county** assessor.

29 (c) The application required by this section shall contain the
30 following information:

31 (1) The name of the property owner.

32 (2) A description of the property for which a deduction is claimed
33 in sufficient detail to afford identification.

34 (3) The assessed value of the improvements on the property
35 before rehabilitation.

36 (4) The increase in the assessed value of improvements resulting
37 from the rehabilitation. ~~and~~

38 (5) The amount of deduction claimed.

39 (d) A deduction application filed under this section is applicable for
40 the year in which the addition to assessed value is made and in the
41 immediate following four (4) years without any additional application
42 being filed.

43 (e) On verification of the correctness of an application by the
44 assessor of the township in which the property is located, **or the**
45 **county assessor if there is no township assessor for the township**,
46 the county auditor shall make the deduction.

47 SECTION 71. IC 6-1.1-12-27.1, AS AMENDED BY P.L.183-2007,

1 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 2 JANUARY 1, 2009]: Sec. 27.1. Except as provided in section 36 of this
 3 chapter, a person who desires to claim the deduction provided by
 4 section 26 of this chapter must file a certified statement in duplicate,
 5 on forms prescribed by the department of local government finance,
 6 with the auditor of the county in which the real property or mobile
 7 home is subject to assessment. With respect to real property, the person
 8 must file the statement during the twelve (12) months before June 11
 9 of each year for which the person desires to obtain the deduction. With
 10 respect to a mobile home which is not assessed as real property, the
 11 person must file the statement during the twelve (12) months before
 12 March 31 of each year for which the person desires to obtain the
 13 deduction. The statement may be filed in person or by mail. If mailed,
 14 the mailing must be postmarked on or before the last day for filing. On
 15 verification of the statement by the assessor of the township in which
 16 the real property or mobile home is subject to assessment, **or the**
 17 **county assessor if there is no township assessor for the township,**
 18 the county auditor shall allow the deduction.

19 SECTION 72. IC 6-1.1-12-28.5, AS AMENDED BY P.L.137-2007,
 20 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 21 JANUARY 1, 2009]: Sec. 28.5. (a) For purposes of this section:

22 (1) "Hazardous waste" has the meaning set forth in
 23 IC 13-11-2-99(a) and includes a waste determined to be a
 24 hazardous waste under IC 13-22-2-3(b).

25 (2) "Resource recovery system" means tangible property directly
 26 used to dispose of solid waste or hazardous waste by converting
 27 it into energy or other useful products.

28 (3) "Solid waste" has the meaning set forth in IC 13-11-2-205(a)
 29 but does not include dead animals or any animal solid or
 30 semisolid wastes.

31 (b) Except as provided in this section, the owner of a resource
 32 recovery system is entitled to an annual deduction in an amount equal
 33 to ninety-five percent (95%) of the assessed value of the system if:

34 (1) the system was certified by the department of environmental
 35 management for the 1993 assessment year or a prior assessment
 36 year; and

37 (2) the owner filed a timely application for the deduction for the
 38 1993 assessment year.

39 For purposes of this section, a system includes tangible property that
 40 replaced tangible property in the system after the certification by the
 41 department of environmental management.

42 (c) The owner of a resource recovery system that is directly used to
 43 dispose of hazardous waste is not entitled to the deduction provided by
 44 this section for a particular assessment year if during that assessment
 45 year the owner:

46 (1) is convicted of any violation under IC 13-7-13-3 (repealed),
 47 IC 13-7-13-4 (repealed), or a criminal statute under IC 13; or

1 (2) is subject to an order or a consent decree with respect to
2 property located in Indiana based upon a violation of a federal or
3 state rule, regulation, or statute governing the treatment, storage,
4 or disposal of hazardous wastes that had a major or moderate
5 potential for harm.

6 (d) The certification of a resource recovery system by the
7 department of environmental management for the 1993 assessment
8 year or a prior assessment year is valid through the 1997 assessment
9 year so long as the property is used as a resource recovery system. If
10 the property is no longer used for the purpose for which the property
11 was used when the property was certified, the owner of the property
12 shall notify the county auditor. However, the deduction from the
13 assessed value of the system is:

- 14 (1) ninety-five percent (95%) for the 1994 assessment year;
15 (2) ninety percent (90%) for the 1995 assessment year;
16 (3) seventy-five percent (75%) for the 1996 assessment year; and
17 (4) sixty percent (60%) for the 1997 assessment year.

18 Notwithstanding this section as it existed before 1995, for the 1994
19 assessment year, the portion of any tangible property comprising a
20 resource recovery system that was assessed and first deducted for the
21 1994 assessment year may not be deducted for property taxes first due
22 and payable in 1995 or later.

23 (e) In order to qualify for a deduction under this section, the person
24 who desires to claim the deduction must file an application with the
25 county auditor after February 28 and before May 16 of the current
26 assessment year. An application must be filed in each year for which
27 the person desires to obtain the deduction. The application may be filed
28 in person or by mail. If mailed, the mailing must be postmarked on or
29 before the last day for filing. If the application is not filed before the
30 applicable deadline under this subsection, the deduction is waived. The
31 application must be filed on a form prescribed by the department of
32 local government finance. The application for a resource recovery
33 system deduction must include:

- 34 (1) a certification by the department of environmental
35 management for the 1993 assessment year or a prior assessment
36 year as described in subsection (d); or
37 (2) the certification by the department of environmental
38 management for the 1993 assessment year as described in
39 subsection (g).

40 Beginning with the 1995 assessment year a person must also file an
41 itemized list of all property on which a deduction is claimed. The list
42 must include the date of purchase of the property and the cost to
43 acquire the property.

44 (f) Before July 1, 1995, the department of environmental
45 management shall transfer all the applications, records, or other
46 material the department has with respect to resource recovery system
47 deductions under this section for the 1993 and 1994 assessment years.

1 The township assessor, **or the county assessor if there is no township**
 2 **assessor for the township**, shall verify each deduction application
 3 filed under this section and the county auditor shall determine the
 4 deduction. The county auditor shall send to the department of local
 5 government finance a copy of each deduction application. The county
 6 auditor shall notify the county property tax assessment board of appeals
 7 of all deductions allowed under this section. A denial of a deduction
 8 claimed under this subsection may be appealed as provided in
 9 IC 6-1.1-15. The appeal is limited to a review of a determination made
 10 by the township **assessor, the county** assessor, or the county auditor.

11 (g) Notwithstanding subsection (d), the certification for the 1993
 12 assessment year of a resource recovery system in regard to which a
 13 political subdivision is liable for the payment of the property taxes
 14 remains valid at the ninety-five percent (95%) deduction level allowed
 15 before 1994 as long as the political subdivision remains liable for the
 16 payment of the property taxes on the system.

17 SECTION 73. IC 6-1.1-12-30, AS AMENDED BY P.L.183-2007,
 18 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 19 JANUARY 1, 2009]: Sec. 30. Except as provided in section 36 of this
 20 chapter, a person who desires to claim the deduction provided by
 21 section 29 of this chapter must file a certified statement in duplicate,
 22 on forms prescribed by the department of local government finance,
 23 with the auditor of the county in which the real property or mobile
 24 home is subject to assessment. With respect to real property, the person
 25 must file the statement during the twelve (12) months before June 11
 26 of each year for which the person desires to obtain the deduction. With
 27 respect to a mobile home which is not assessed as real property, the
 28 person must file the statement during the twelve (12) months before
 29 March 31 of each year for which the person desires to obtain the
 30 deduction. On verification of the statement by the assessor of the
 31 township in which the real property or mobile home is subject to
 32 assessment, **or the county assessor if there is no township assessor**
 33 **for the township**, the county auditor shall allow the deduction.

34 SECTION 74. IC 6-1.1-12-35.5, AS AMENDED BY P.L.183-2007,
 35 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 36 JANUARY 1, 2009]: Sec. 35.5. (a) Except as provided in section 36 of
 37 this chapter, a person who desires to claim the deduction provided by
 38 section 31, 33, 34, or 34.5 of this chapter must file a certified statement
 39 in duplicate, on forms prescribed by the department of local
 40 government finance, and proof of certification under subsection (b) or
 41 (f) with the auditor of the county in which the property for which the
 42 deduction is claimed is subject to assessment. Except as provided in
 43 subsection (e), with respect to property that is not assessed under
 44 IC 6-1.1-7, the person must file the statement during the twelve (12)
 45 months before June 11 of the assessment year. The person must file the
 46 statement in each year for which the person desires to obtain the
 47 deduction. With respect to a property which is assessed under

1 IC 6-1.1-7, the person must file the statement during the twelve (12)
2 months before March 31 of each year for which the person desires to
3 obtain the deduction. The statement may be filed in person or by mail.
4 If mailed, the mailing must be postmarked on or before the last day for
5 filing. On verification of the statement by the assessor of the township
6 in which the property for which the deduction is claimed is subject to
7 assessment, **or the county assessor if there is no township assessor**
8 **for the township**, the county auditor shall allow the deduction.

9 (b) This subsection does not apply to an application for a deduction
10 under section 34.5 of this chapter. The department of environmental
11 management, upon application by a property owner, shall determine
12 whether a system or device qualifies for a deduction provided by
13 section 31, 33, or 34 of this chapter. If the department determines that
14 a system or device qualifies for a deduction, it shall certify the system
15 or device and provide proof of the certification to the property owner.
16 The department shall prescribe the form and manner of the certification
17 process required by this subsection.

18 (c) This subsection does not apply to an application for a deduction
19 under section 34.5 of this chapter. If the department of environmental
20 management receives an application for certification before May 11 of
21 the assessment year, the department shall determine whether the system
22 or device qualifies for a deduction before June 11 of the assessment
23 year. If the department fails to make a determination under this
24 subsection before June 11 of the assessment year, the system or device
25 is considered certified.

26 (d) A denial of a deduction claimed under section 31, 33, 34, or 34.5
27 of this chapter may be appealed as provided in IC 6-1.1-15. The appeal
28 is limited to a review of a determination made by the township
29 **assessor, the county assessor, or the county property tax assessment**
30 **board of appeals, or department of local government finance.**

31 (e) A person who timely files a personal property return under
32 IC 6-1.1-3-7(a) for an assessment year and who desires to claim the
33 deduction provided in section 31 of this chapter for property that is not
34 assessed under IC 6-1.1-7 must file the statement described in
35 subsection (a) during the twelve (12) months before June 11 of that
36 year. A person who obtains a filing extension under IC 6-1.1-3-7(b) for
37 an assessment year must file the application between March 1 and the
38 extended due date for that year.

39 (f) This subsection applies only to an application for a deduction
40 under section 34.5 of this chapter. The center for coal technology
41 research established by IC 21-47-4-1, upon receiving an application
42 from the owner of a building, shall determine whether the building
43 qualifies for a deduction under section 34.5 of this chapter. If the center
44 determines that a building qualifies for a deduction, the center shall
45 certify the building and provide proof of the certification to the owner
46 of the building. The center shall prescribe the form and procedure for
47 certification of buildings under this subsection. If the center receives

1 an application for certification of a building under section 34.5 of this
2 chapter before May 11 of an assessment year:

3 (1) the center shall determine whether the building qualifies for
4 a deduction before June 11 of the assessment year; and

5 (2) if the center fails to make a determination before June 11 of
6 the assessment year, the building is considered certified.

7 SECTION 75. IC 6-1.1-12-38, AS AMENDED BY P.L.154-2006,
8 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
9 JANUARY 1, 2009]: Sec. 38. (a) A person is entitled to a deduction
10 from the assessed value of the person's property in an amount equal to
11 the difference between:

12 (1) the assessed value of the person's property, including the
13 assessed value of the improvements made to comply with the
14 fertilizer storage rules adopted by the state chemist under
15 IC 15-3-3-12 and the pesticide storage rules adopted by the state
16 chemist under IC 15-3-3.5-11; minus

17 (2) the assessed value of the person's property, excluding the
18 assessed value of the improvements made to comply with the
19 fertilizer storage rules adopted by the state chemist under
20 IC 15-3-3-12 and the pesticide storage rules adopted by the state
21 chemist under IC 15-3-3.5-11.

22 (b) To obtain the deduction under this section, a person must file a
23 certified statement in duplicate, on forms prescribed by the department
24 of local government finance, with the auditor of the county in which the
25 property is subject to assessment. In addition to the certified statement,
26 the person must file a certification by the state chemist listing the
27 improvements that were made to comply with the fertilizer storage
28 rules adopted under IC 15-3-3-12 and the pesticide storage rules
29 adopted by the state chemist under IC 15-3-3.5-11. The statement and
30 certification must be filed before June 11 of the year preceding the year
31 the deduction will first be applied. Upon the verification of the
32 statement and certification by the assessor of the township in which the
33 property is subject to assessment, **or the county assessor if there is no**
34 **township assessor for the township**, the county auditor shall allow the
35 deduction.

36 SECTION 76. IC 6-1.1-12-41, AS AMENDED BY P.L.199-2005,
37 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
38 JANUARY 1, 2009]: Sec. 41. (a) This section does not apply to
39 assessment years beginning after December 31, 2005.

40 (b) As used in this section, "assessed value of inventory" means the
41 assessed value determined after the application of any deductions or
42 adjustments that apply by statute or rule to the assessment of inventory,
43 other than the deduction allowed under subsection (f).

44 (c) As used in this section, "county income tax council" means a
45 council established by IC 6-3.5-6-2.

46 (d) As used in this section, "fiscal body" has the meaning set forth
47 in IC 36-1-2-6.

1 (e) As used in this section, "inventory" has the meaning set forth in
2 IC 6-1.1-3-11.

3 (f) An ordinance may be adopted in a county to provide that a
4 deduction applies to the assessed value of inventory located in the
5 county. The deduction is equal to one hundred percent (100%) of the
6 assessed value of inventory located in the county for the appropriate
7 year of assessment. An ordinance adopted under this section in a
8 particular year applies:

9 (1) if adopted before March 31, 2004, to each subsequent
10 assessment year ending before January 1, 2006; and

11 (2) if adopted after March 30, 2004, and before June 1, 2005, to
12 the March 1, 2005, assessment date.

13 An ordinance adopted under this section may be consolidated with an
14 ordinance adopted under IC 6-3.5-7-25 or IC 6-3.5-7-26. The
15 consolidation of an ordinance adopted under this section with an
16 ordinance adopted under IC 6-3.5-7-26 does not cause the ordinance
17 adopted under IC 6-3.5-7-26 to expire after December 31, 2005.

18 (g) An ordinance may not be adopted under subsection (f) after May
19 30, 2005. However, an ordinance adopted under this section:

20 (1) before March 31, 2004, may be amended after March 30,
21 2004; and

22 (2) before June 1, 2005, may be amended after May 30, 2005;
23 to consolidate an ordinance adopted under IC 6-3.5-7-26.

24 (h) The entity that may adopt the ordinance permitted under
25 subsection (f) is:

26 (1) the county income tax council if the county option income tax
27 is in effect on January 1 of the year in which an ordinance under
28 this section is adopted;

29 (2) the county fiscal body if the county adjusted gross income tax
30 is in effect on January 1 of the year in which an ordinance under
31 this section is adopted; or

32 (3) the county income tax council or the county fiscal body,
33 whichever acts first, for a county not covered by subdivision (1)
34 or (2).

35 To adopt an ordinance under subsection (f), a county income tax
36 council shall use the procedures set forth in IC 6-3.5-6 concerning the
37 imposition of the county option income tax. The entity that adopts the
38 ordinance shall provide a certified copy of the ordinance to the
39 department of local government finance before February 1.

40 (i) A taxpayer is not required to file an application to qualify for the
41 deduction permitted under subsection (f).

42 (j) The department of local government finance shall incorporate the
43 deduction established in this section in the personal property return
44 form to be used each year for filing under IC 6-1.1-3-7 or
45 IC 6-1.1-3-7.5 to permit the taxpayer to enter the deduction on the
46 form. If a taxpayer fails to enter the deduction on the form, the
47 township assessor, **or the county assessor if there is no township**

- 1 **assessor for the township, shall:**
- 2 (1) determine the amount of the deduction; and
- 3 (2) within the period established in IC 6-1.1-16-1, issue a notice
- 4 of assessment to the taxpayer that reflects the application of the
- 5 deduction to the inventory assessment.
- 6 (k) The deduction established in this section must be applied to any
- 7 inventory assessment made by:
- 8 (1) an assessing official;
- 9 (2) a county property tax board of appeals; or
- 10 (3) the department of local government finance.

11 SECTION 77. IC 6-1.1-12-42 IS AMENDED TO READ AS
 12 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 42. (a) As used
 13 in this section, "assessed value of inventory" means the assessed value
 14 determined after the application of any deductions or adjustments that
 15 apply by statute or rule to the assessment of inventory, other than the
 16 deduction established in subsection (c).

17 (b) As used in this section, "inventory" has the meaning set forth in
 18 IC 6-1.1-3-11.

19 (c) A taxpayer is entitled to a deduction from assessed value equal
 20 to one hundred percent (100%) of the taxpayer's assessed value of
 21 inventory beginning with assessments made in 2006 for property taxes
 22 first due and payable in 2007.

23 (d) A taxpayer is not required to file an application to qualify for the
 24 deduction established by this section.

25 (e) The department of local government finance shall incorporate
 26 the deduction established by this section in the personal property return
 27 form to be used each year for filing under IC 6-1.1-3-7 or
 28 IC 6-1.1-3-7.5 to permit the taxpayer to enter the deduction on the
 29 form. If a taxpayer fails to enter the deduction on the form, the
 30 township assessor, **or the county assessor if there is no township**
 31 **assessor for the township, shall:**

- 32 (1) determine the amount of the deduction; and
- 33 (2) within the period established in IC 6-1.1-16-1, issue a notice
- 34 of assessment to the taxpayer that reflects the application of the
- 35 deduction to the inventory assessment.
- 36 (f) The deduction established by this section must be applied to any
- 37 inventory assessment made by:
- 38 (1) an assessing official;
- 39 (2) a county property tax assessment board of appeals; or
- 40 (3) the department of local government finance.

41 SECTION 78. IC 6-1.1-12.1-5, AS AMENDED BY P.L.193-2005,
 42 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 43 JANUARY 1, 2009]: Sec. 5. (a) A property owner who desires to
 44 obtain the deduction provided by section 3 of this chapter must file a
 45 certified deduction application, on forms prescribed by the department
 46 of local government finance, with the auditor of the county in which the
 47 property is located. Except as otherwise provided in subsection (b) or

1 (e), the deduction application must be filed before May 10 of the year
2 in which the addition to assessed valuation is made.

3 (b) If notice of the addition to assessed valuation or new assessment
4 for any year is not given to the property owner before April 10 of that
5 year, the deduction application required by this section may be filed not
6 later than thirty (30) days after the date such a notice is mailed to the
7 property owner at the address shown on the records of the township **or**
8 **county** assessor.

9 (c) The deduction application required by this section must contain
10 the following information:

11 (1) The name of the property owner.

12 (2) A description of the property for which a deduction is claimed
13 in sufficient detail to afford identification.

14 (3) The assessed value of the improvements before rehabilitation.

15 (4) The increase in the assessed value of improvements resulting
16 from the rehabilitation.

17 (5) The assessed value of the new structure in the case of
18 redevelopment.

19 (6) The amount of the deduction claimed for the first year of the
20 deduction.

21 (7) If the deduction application is for a deduction in a
22 residentially distressed area, the assessed value of the
23 improvement or new structure for which the deduction is claimed.

24 (d) A deduction application filed under subsection (a) or (b) is
25 applicable for the year in which the addition to assessed value or
26 assessment of a new structure is made and in the following years the
27 deduction is allowed without any additional deduction application
28 being filed. However, property owners who had an area designated an
29 urban development area pursuant to a deduction application filed prior
30 to January 1, 1979, are only entitled to a deduction for a five (5) year
31 period. In addition, property owners who are entitled to a deduction
32 under this chapter pursuant to a deduction application filed after
33 December 31, 1978, and before January 1, 1986, are entitled to a
34 deduction for a ten (10) year period.

35 (e) A property owner who desires to obtain the deduction provided
36 by section 3 of this chapter but who has failed to file a deduction
37 application within the dates prescribed in subsection (a) or (b) may file
38 a deduction application between March 1 and May 10 of a subsequent
39 year which shall be applicable for the year filed and the subsequent
40 years without any additional deduction application being filed for the
41 amounts of the deduction which would be applicable to such years
42 pursuant to section 4 of this chapter if such a deduction application had
43 been filed in accordance with subsection (a) or (b).

44 (f) Subject to subsection (i), the county auditor shall act as follows:

45 (1) If a determination about the number of years the deduction is
46 allowed has been made in the resolution adopted under section
47 2.5 of this chapter, the county auditor shall make the appropriate

- 1 deduction.
- 2 (2) If a determination about the number of years the deduction is
- 3 allowed has not been made in the resolution adopted under
- 4 section 2.5 of this chapter, the county auditor shall send a copy of
- 5 the deduction application to the designating body. Upon receipt
- 6 of the resolution stating the number of years the deduction will be
- 7 allowed, the county auditor shall make the appropriate deduction.
- 8 (3) If the deduction application is for rehabilitation or
- 9 redevelopment in a residentially distressed area, the county
- 10 auditor shall make the appropriate deduction.
- 11 (g) The amount and period of the deduction provided for property
- 12 by section 3 of this chapter are not affected by a change in the
- 13 ownership of the property if the new owner of the property:
- 14 (1) continues to use the property in compliance with any
- 15 standards established under section 2(g) of this chapter; and
- 16 (2) files an application in the manner provided by subsection (e).
- 17 (h) The township **or county** assessor shall include a notice of the
- 18 deadlines for filing a deduction application under subsections (a) and
- 19 (b) with each notice to a property owner of an addition to assessed
- 20 value or of a new assessment.
- 21 (i) Before the county auditor acts under subsection (f), the county
- 22 auditor may request that the township assessor of the township in
- 23 which the property is located, **or the county assessor if there is no**
- 24 **township assessor for the township**, review the deduction application.
- 25 (j) A property owner may appeal a determination of the county
- 26 auditor under subsection (f) to deny or alter the amount of the
- 27 deduction by requesting in writing a preliminary conference with the
- 28 county auditor not more than forty-five (45) days after the county
- 29 auditor gives the person notice of the determination. An appeal
- 30 initiated under this subsection is processed and determined in the same
- 31 manner that an appeal is processed and determined under IC 6-1.1-15.
- 32 SECTION 79. IC 6-1.1-12.1-5.3, AS ADDED BY P.L.154-2006,
- 33 SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 34 JANUARY 1, 2009]: Sec. 5.3. (a) A property owner that desires to
- 35 obtain the deduction provided by section 4.8 of this chapter must file
- 36 a deduction application, on forms prescribed by the department of local
- 37 government finance, with the auditor of the county in which the eligible
- 38 vacant building is located. Except as otherwise provided in this section,
- 39 the deduction application must be filed before May 10 of the year in
- 40 which the property owner or a tenant of the property owner initially
- 41 occupies the eligible vacant building.
- 42 (b) If notice of the assessed valuation or new assessment for a year
- 43 is not given to the property owner before April 10 of that year, the
- 44 deduction application required by this section may be filed not later
- 45 than thirty (30) days after the date the notice is mailed to the property
- 46 owner at the address shown on the records of the township **or county**
- 47 assessor.

1 (c) The deduction application required by this section must contain
2 the following information:

3 (1) The name of the property owner and, if applicable, the
4 property owner's tenant.

5 (2) A description of the property for which a deduction is claimed.

6 (3) The amount of the deduction claimed for the first year of the
7 deduction.

8 (4) Any other information required by the department of local
9 government finance or the designating body.

10 (d) A deduction application filed under this section applies to the
11 year in which the property owner or a tenant of the property owner
12 occupies the eligible vacant building and in the following year if the
13 deduction is allowed for a two (2) year period, without an additional
14 deduction application being filed.

15 (e) A property owner that desires to obtain the deduction provided
16 by section 4.8 of this chapter but that did not file a deduction
17 application within the dates prescribed in subsection (a) or (b) may file
18 a deduction application between March 1 and May 10 of a subsequent
19 year. A deduction application filed under this subsection applies to the
20 year in which the deduction application is filed and the following year
21 if the deduction is allowed for a two (2) year period, without an
22 additional deduction application being filed. The amount of the
23 deduction under this subsection is the amount that would have been
24 applicable to the year under section 4.8 of this chapter if the deduction
25 application had been filed in accordance with subsection (a) or (b).

26 (f) Subject to subsection (i), the county auditor shall do the
27 following:

28 (1) If a determination concerning the number of years the
29 deduction is allowed has been made in the resolution adopted
30 under section 2.5 of this chapter, the county auditor shall make
31 the appropriate deduction.

32 (2) If a determination concerning the number of years the
33 deduction is allowed has not been made in the resolution adopted
34 under section 2.5 of this chapter, the county auditor shall send a
35 copy of the deduction application to the designating body. Upon
36 receipt of the resolution stating the number of years the deduction
37 will be allowed, the county auditor shall make the appropriate
38 deduction.

39 (g) The amount and period of the deduction provided by section 4.8
40 of this chapter are not affected by a change in the ownership of the
41 eligible vacant building or a change in the property owner's tenant, if
42 the new property owner or the new tenant:

43 (1) continues to occupy the eligible vacant building in compliance
44 with any standards established under section 2(g) of this chapter;
45 and

46 (2) files an application in the manner provided by subsection (e).

47 (h) Before the county auditor acts under subsection (f), the county

1 auditor may request that the township assessor of the township in
 2 which the eligible vacant building is located, **or the county assessor**
 3 **if there is no township assessor for the township**, review the
 4 deduction application.

5 (i) A property owner may appeal a determination of the county
 6 auditor under subsection (f) by requesting in writing a preliminary
 7 conference with the county auditor not more than forty-five (45) days
 8 after the county auditor gives the property owner notice of the
 9 determination. An appeal under this subsection shall be processed and
 10 determined in the same manner that an appeal is processed and
 11 determined under IC 6-1.1-15.

12 (j) In addition to the requirements of subsection (c), a property
 13 owner that files a deduction application under this section must provide
 14 the county auditor and the designating body with information showing
 15 the extent to which there has been compliance with the statement of
 16 benefits approved under section 4.8 of this chapter. This information
 17 must be included in the deduction application and must also be updated
 18 each year in which the deduction is applicable:

19 (1) at the same time that the property owner or the property
 20 owner's tenant files a personal property tax return for property
 21 located at the eligible vacant building for which the deduction
 22 was granted; or

23 (2) if subdivision (1) does not apply, before May 15 of each year.

24 (k) The following information is a public record if filed under this
 25 section:

26 (1) The name and address of the property owner.

27 (2) The location and description of the eligible vacant building for
 28 which the deduction was granted.

29 (3) Any information concerning the number of employees at the
 30 eligible vacant building for which the deduction was granted,
 31 including estimated totals that were provided as part of the
 32 statement of benefits.

33 (4) Any information concerning the total of the salaries paid to the
 34 employees described in subdivision (3), including estimated totals
 35 that are provided as part of the statement of benefits.

36 (5) Any information concerning the assessed value of the eligible
 37 vacant building, including estimates that are provided as part of
 38 the statement of benefits.

39 (l) Information concerning the specific salaries paid to individual
 40 employees by the property owner or tenant is confidential.

41 SECTION 80. IC 6-1.1-12.1-5.4, AS AMENDED BY P.L.193-2005,
 42 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 43 JANUARY 1, 2009]: Sec. 5.4. (a) A person that desires to obtain the
 44 deduction provided by section 4.5 of this chapter must file a certified
 45 deduction schedule with the person's personal property return on a form
 46 prescribed by the department of local government finance with the
 47 township assessor of the township in which the new manufacturing

1 equipment, new research and development equipment, new logistical
 2 distribution equipment, or new information technology equipment is
 3 located, **or with the county assessor if there is no township assessor**
 4 **for the township.** Except as provided in subsection (e), the deduction
 5 is applied in the amount claimed in a certified schedule that a person
 6 files with:

7 (1) a timely personal property return under IC 6-1.1-3-7(a) or
 8 IC 6-1.1-3-7(b); or

9 (2) a timely amended personal property return under
 10 IC 6-1.1-3-7.5.

11 The township **or county** assessor shall forward to the county auditor
 12 ~~and the county assessor~~ a copy of each certified deduction schedule
 13 filed under this subsection. **The township assessor shall forward to**
 14 **the county assessor a copy of each certified deduction schedule**
 15 **filed with the township assessor under this subsection.**

16 (b) The deduction schedule required by this section must contain the
 17 following information:

18 (1) The name of the owner of the new manufacturing equipment,
 19 new research and development equipment, new logistical
 20 distribution equipment, or new information technology
 21 equipment.

22 (2) A description of the new manufacturing equipment, new
 23 research and development equipment, new logistical distribution
 24 equipment, or new information technology equipment.

25 (3) The amount of the deduction claimed for the first year of the
 26 deduction.

27 (c) This subsection applies to a deduction schedule with respect to
 28 new manufacturing equipment, new research and development
 29 equipment, new logistical distribution equipment, or new information
 30 technology equipment for which a statement of benefits was initially
 31 approved after April 30, 1991. If a determination about the number of
 32 years the deduction is allowed has not been made in the resolution
 33 adopted under section 2.5 of this chapter, the county auditor shall send
 34 a copy of the deduction schedule to the designating body, and the
 35 designating body shall adopt a resolution under section 4.5(g)(2) of this
 36 chapter.

37 (d) A deduction schedule must be filed under this section in the year
 38 in which the new manufacturing equipment, new research and
 39 development equipment, new logistical distribution equipment, or new
 40 information technology equipment is installed and in each of the
 41 immediately succeeding years the deduction is allowed.

42 (e) The township assessor, or the county assessor **if there is no**
 43 **township assessor for the township,** may:

44 (1) review the deduction schedule; and

45 (2) before the March 1 that next succeeds the assessment date for
 46 which the deduction is claimed, deny or alter the amount of the
 47 deduction.

1 If the township ~~assessor~~ or ~~the~~ county assessor does not deny the
 2 deduction, the county auditor shall apply the deduction in the amount
 3 claimed in the deduction schedule or in the amount as altered by the
 4 township ~~assessor~~ or ~~the~~ county assessor. A township ~~assessor~~ or a
 5 county assessor who denies a deduction under this subsection or alters
 6 the amount of the deduction shall notify the person that claimed the
 7 deduction and the county auditor of the assessor's action. The county
 8 auditor shall notify the designating body and the county property tax
 9 assessment board of appeals of all deductions applied under this
 10 section.

11 (f) If the ownership of new manufacturing equipment, new research
 12 and development equipment, new logistical distribution equipment, or
 13 new information technology equipment changes, the deduction
 14 provided under section 4.5 of this chapter continues to apply to that
 15 equipment if the new owner:

16 (1) continues to use the equipment in compliance with any
 17 standards established under section 2(g) of this chapter; and

18 (2) files the deduction schedules required by this section.

19 (g) The amount of the deduction is the percentage under section 4.5
 20 of this chapter that would have applied if the ownership of the property
 21 had not changed multiplied by the assessed value of the equipment for
 22 the year the deduction is claimed by the new owner.

23 (h) A person may appeal a determination of the township ~~assessor~~
 24 or ~~the~~ county assessor under subsection (e) to deny or alter the amount
 25 of the deduction by requesting in writing a preliminary conference with
 26 the township ~~assessor~~ or ~~the~~ county assessor not more than forty-five
 27 (45) days after the township ~~assessor~~ or ~~the~~ county assessor gives the
 28 person notice of the determination. Except as provided in subsection
 29 (i), an appeal initiated under this subsection is processed and
 30 determined in the same manner that an appeal is processed and
 31 determined under IC 6-1.1-15.

32 (i) The county assessor is recused from any action the county
 33 property tax assessment board of appeals takes with respect to an
 34 appeal under subsection (h) of a determination by the county assessor.

35 SECTION 81. IC 6-1.1-12.1-5.8 IS AMENDED TO READ AS
 36 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 5.8. In lieu of
 37 providing the statement of benefits required by section 3 or 4.5 of this
 38 chapter and the additional information required by section 5.1 or 5.6 of
 39 this chapter, the designating body may, by resolution, waive the
 40 statement of benefits if the designating body finds that the purposes of
 41 this chapter are served by allowing the deduction and the property
 42 owner has, during the thirty-six (36) months preceding the first
 43 assessment date to which the waiver would apply, installed new
 44 manufacturing equipment, new research and development equipment,
 45 new logistical distribution equipment, or new information technology
 46 equipment or developed or rehabilitated property at a cost of at least
 47 ten million dollars (\$10,000,000) as determined by the assessor of the

1 township in which the property is located, **or by the county assessor**
 2 **if there is no township assessor for the township.**

3 SECTION 82. IC 6-1.1-12.1-5.9, AS AMENDED BY P.L.154-2006,
 4 SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 5 JANUARY 1, 2009]: Sec. 5.9. (a) This section does not apply to:

- 6 (1) a deduction under section 3 of this chapter for property
 7 located in a residentially distressed area; or
 8 (2) any other deduction under section 3 or 4.5 of this chapter for
 9 which a statement of benefits was approved before July 1, 1991.

10 (b) Not later than forty-five (45) days after receipt of the information
 11 described in section 5.1, 5.3(j), or 5.6 of this chapter, the designating
 12 body may determine whether the property owner has substantially
 13 complied with the statement of benefits approved under section 3, 4.5,
 14 or 4.8 of this chapter. If the designating body determines that the
 15 property owner has not substantially complied with the statement of
 16 benefits and that the failure to substantially comply was not caused by
 17 factors beyond the control of the property owner (such as declines in
 18 demand for the property owner's products or services), the designating
 19 body shall mail a written notice to the property owner. The written
 20 notice must include the following provisions:

- 21 (1) An explanation of the reasons for the designating body's
 22 determination.
 23 (2) The date, time, and place of a hearing to be conducted by the
 24 designating body for the purpose of further considering the
 25 property owner's compliance with the statement of benefits. The
 26 date of the hearing may not be more than thirty (30) days after the
 27 date on which the notice is mailed.

28 (c) On the date specified in the notice described in subsection
 29 (b)(2), the designating body shall conduct a hearing for the purpose of
 30 further considering the property owner's compliance with the statement
 31 of benefits. Based on the information presented at the hearing by the
 32 property owner and other interested parties, the designating body shall
 33 again determine whether the property owner has made reasonable
 34 efforts to substantially comply with the statement of benefits and
 35 whether any failure to substantially comply was caused by factors
 36 beyond the control of the property owner. If the designating body
 37 determines that the property owner has not made reasonable efforts to
 38 comply with the statement of benefits, the designating body shall adopt
 39 a resolution terminating the property owner's deduction under section
 40 3, 4.5, or 4.8 of this chapter. If the designating body adopts such a
 41 resolution, the deduction does not apply to the next installment of
 42 property taxes owed by the property owner or to any subsequent
 43 installment of property taxes.

44 (d) If the designating body adopts a resolution terminating a
 45 deduction under subsection (c), the designating body shall immediately
 46 mail a certified copy of the resolution to:

- 47 (1) the property owner;

1 (2) the county auditor; and

2 (3) ~~if the deduction applied under section 4.5 of this chapter; the~~
3 ~~township county~~ assessor.

4 The county auditor shall remove the deduction from the tax duplicate
5 and shall notify the county treasurer of the termination of the
6 deduction. If the designating body's resolution is adopted after the
7 county treasurer has mailed the statement required by IC 6-1.1-22-8,
8 the county treasurer shall immediately mail the property owner a
9 revised statement that reflects the termination of the deduction.

10 (e) A property owner whose deduction is terminated by the
11 designating body under this section may appeal the designating body's
12 decision by filing a complaint in the office of the clerk of the circuit or
13 superior court together with a bond conditioned to pay the costs of the
14 appeal if the appeal is determined against the property owner. An
15 appeal under this subsection shall be promptly heard by the court
16 without a jury and determined within thirty (30) days after the time of
17 the filing of the appeal. The court shall hear evidence on the appeal and
18 may confirm the action of the designating body or sustain the appeal.
19 The judgment of the court is final and conclusive unless an appeal is
20 taken as in other civil actions.

21 (f) If an appeal under subsection (e) is pending, the taxes resulting
22 from the termination of the deduction are not due until after the appeal
23 is finally adjudicated and the termination of the deduction is finally
24 determined.

25 SECTION 83. IC 6-1.1-12.4-1, AS ADDED BY P.L.193-2005,
26 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
27 JANUARY 1, 2009]: Sec. 1. For purposes of this chapter, "official"
28 means:

29 (1) a county auditor;

30 (2) a county assessor; or

31 (3) a township assessor **(if any)**.

32 SECTION 84. IC 6-1.1-12.4-2, AS AMENDED BY P.L.219-2007,
33 SECTION 34, AND AS AMENDED BY P.L.234-2007, SECTION 38,
34 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
35 [EFFECTIVE JANUARY 1, 2009]: Sec. 2. (a) For purposes of this
36 section, an increase in the assessed value of real property is determined
37 in the same manner that an increase in the assessed value of real
38 property is determined for purposes of IC 6-1.1-12.1.

39 (b) This subsection applies only to a development, redevelopment,
40 or rehabilitation that is first assessed after March 1, 2005, and before
41 March 2, ~~2009~~ 2007. Except as provided in subsection (h) and sections
42 4, 5, and 8 of this chapter, an owner of real property that:

43 (1) develops, redevelops, or rehabilitates the real property; and

44 (2) creates or retains employment from the development,
45 redevelopment, or rehabilitation;

46 is entitled to a deduction from the assessed value of the real property.

47 (c) *Subject to section 14 of this chapter*, the deduction under this

1 section is first available in the year in which the increase in assessed
2 value resulting from the development, redevelopment, or rehabilitation
3 occurs and continues for the following two (2) years. The amount of the
4 deduction that a property owner may receive with respect to real
5 property located in a county for a particular year equals the lesser of:

- 6 (1) two million dollars (\$2,000,000); or
- 7 (2) the product of:
 - 8 (A) the increase in assessed value resulting from the
 - 9 development, rehabilitation, or redevelopment; multiplied by
 - 10 (B) the percentage from the following table:

YEAR OF DEDUCTION	PERCENTAGE
1st	75%
2nd	50%
3rd	25%

15 (d) A property owner that qualifies for the deduction under this
16 section must file a notice to claim the deduction in the manner
17 prescribed by the department of local government finance under rules
18 adopted by the department of local government finance under
19 IC 4-22-2 to implement this chapter. The township assessor, **or the**
20 **county assessor if there is no township assessor for the township,**
21 shall:

- 22 (1) inform the county auditor of the real property eligible for the
- 23 deduction as contained in the notice filed by the taxpayer under
- 24 this subsection; and
- 25 (2) inform the county auditor of the deduction amount.

26 (e) The county auditor shall:

- 27 (1) make the deductions; and
- 28 (2) notify the county property tax assessment board of appeals of
- 29 all deductions approved;

30 under this section.

31 (f) The amount of the deduction determined under subsection (c)(2)
32 is adjusted to reflect the percentage increase or decrease in assessed
33 valuation that results from:

- 34 (1) a general reassessment of real property under IC 6-1.1-4-4; or
- 35 (2) an annual adjustment under IC 6-1.1-4-4.5.

36 (g) If an appeal of an assessment is approved that results in a
37 reduction of the assessed value of the real property, the amount of the
38 deduction under this section is adjusted to reflect the percentage
39 decrease that results from the appeal.

40 (h) The deduction under this section does not apply to a facility
41 listed in IC 6-1.1-12.1-3(e).

42 SECTION 85. IC 6-1.1-12.4-3, AS AMENDED BY P.L.219-2007,
43 SECTION 35, AND AS AMENDED BY P.L.234-2007, SECTION 39,
44 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
45 [EFFECTIVE JANUARY 1, 2009]: Sec. 3. (a) For purposes of this
46 section, an increase in the assessed value of personal property is
47 determined in the same manner that an increase in the assessed value

1 of new manufacturing equipment is determined for purposes of
2 IC 6-1.1-12.1.

3 (b) This subsection applies only to personal property that the owner
4 purchases after March 1, 2005, and before March 2, ~~2009~~ 2007.
5 Except as provided in sections 4, 5, and 8 of this chapter, an owner that
6 purchases personal property other than inventory (as defined in 50
7 IAC 4.2-5-1, as in effect on January 1, 2005) that:

8 (1) was never before used by its owner for any purpose in Indiana;

9 and

10 (2) creates or retains employment;

11 is entitled to a deduction from the assessed value of the personal
12 property.

13 (c) *Subject to section 14 of this chapter*, the deduction under this
14 section is first available in the year in which the increase in assessed
15 value resulting from the purchase of the personal property occurs and
16 continues for the following two (2) years. The amount of the deduction
17 that a property owner may receive with respect to personal property
18 located in a county for a particular year equals the lesser of:

19 (1) two million dollars (\$2,000,000); or

20 (2) the product of:

21 (A) the increase in assessed value resulting from the purchase
22 of the personal property; multiplied by

23 (B) the percentage from the following table:

24 YEAR OF DEDUCTION	PERCENTAGE
25 1st	75%
26 2nd	50%
27 3rd	25%

28 (d) If an appeal of an assessment is approved that results in a
29 reduction of the assessed value of the personal property, the amount of
30 the deduction is adjusted to reflect the percentage decrease that results
31 from the appeal.

32 (e) A property owner must claim the deduction under this section on
33 the owner's annual personal property tax return. The township assessor,
34 **or the county assessor if there is no township assessor for the**
35 **township**, shall:

36 (1) identify the personal property eligible for the deduction to the
37 county auditor; and

38 (2) inform the county auditor of the deduction amount.

39 (f) The county auditor shall:

40 (1) make the deductions; and

41 (2) notify the county property tax assessment board of appeals of
42 all deductions approved;

43 under this section.

44 (g) The deduction under this section does not apply to personal
45 property at a facility listed in IC 6-1.1-12.1-3(e).

46 SECTION 86. IC 6-1.1-12.4-9, AS ADDED BY P.L.193-2005,
47 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

1 JANUARY 1, 2009]: Sec. 9. If an official terminates a deduction under
2 section 8 of this chapter:

3 (1) the official shall immediately mail a certified copy of the
4 determination to:

5 (A) the property owner; and

6 (B) if the determination is made by the county assessor or the
7 township assessor (**if any**), the county auditor;

8 (2) the county auditor shall:

9 (A) remove the deduction from the tax duplicate; and

10 (B) notify the county treasurer of the termination of the
11 deduction; and

12 (3) if the official's determination to terminate the deduction
13 occurs after the county treasurer has mailed the statement
14 required by IC 6-1.1-22-8, the county treasurer shall immediately
15 mail the property owner a revised statement that reflects the
16 termination of the deduction.

17 SECTION 87. IC 6-1.1-13-2 IS AMENDED TO READ AS
18 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 2. When the
19 county property tax assessment board of appeals convenes, the county
20 auditor shall submit to the board the assessment list of the county for
21 the current year as returned by the township assessors (**if any**) and as
22 amended and returned by the county assessor. The county assessor
23 shall make recommendations to the board for corrections and changes
24 in the returns and assessments. The board shall consider and act upon
25 all the recommendations.

26 SECTION 88. IC 6-1.1-14-7 IS AMENDED TO READ AS
27 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 7. The county
28 assessor, a township assessor (**if any**), or ten (10) or more taxpayers
29 who are affected by an equalization order issued under section 5 of this
30 chapter may file a petition for review of the order with the county
31 ~~assessor~~ **auditor** of the county to which the equalization order is
32 issued. The petition must be filed within ten (10) days after notice of
33 the order is given under section 9 of this chapter. The petition shall set
34 forth, in the form and detail prescribed by the department of local
35 government finance, the objections to the equalization order.

36 SECTION 89. IC 6-1.1-14-8 IS AMENDED TO READ AS
37 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 8. (a) If a petition
38 for review of an equalization order is filed with a county auditor under
39 section 7 of this chapter, the county auditor shall immediately mail a
40 certified copy of the petition and any information relevant to the
41 petition to the department of local government finance. Within a
42 reasonable period of time, the department of local government finance
43 shall fix a date for a hearing on the petition. The hearing shall be held
44 in the county to which the equalization order has been directed. At least
45 three (3) days before the date fixed for the hearing, the department of
46 local government finance shall give notice of the hearing by mail to the
47 township **assessor (if any)** and **the** county ~~assessors~~ **assessor** whose

1 ~~assessments are~~ **assessment is** affected by the order and to the first ten
 2 (10) taxpayers whose names appear on the petition for review at the
 3 addresses listed by those taxpayers on the petition. In addition, the
 4 department of local government finance shall give the notice, if any,
 5 required under section 9(a) of this chapter.

6 (b) After the hearing required by subsection (a), the department of
 7 local government finance may affirm, modify, or set aside its
 8 equalization order. The department shall certify its action with respect
 9 to the order to the county auditor. The county auditor shall immediately
 10 make any changes in the assessed values required by the action of the
 11 department of local government finance.

12 (c) A person whose name appears on the petition for review may
 13 petition for judicial review of the final determination of the department
 14 of local government finance under subsection (b). The petition must be
 15 filed in the tax court not more than forty-five (45) days after the
 16 department certifies its action under subsection (b).

17 SECTION 90. IC 6-1.1-15-1, AS AMENDED BY P.L.1-2008,
 18 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 19 JULY 1, 2008]: Sec. 1. (a) A taxpayer may obtain a review by the
 20 county board of a county or township official's action with respect to
 21 **either or both of the following:**

22 (1) The assessment of the taxpayer's tangible property. ~~if the~~
 23 ~~official's action requires the giving of notice to the taxpayer:~~

24 (2) **A deduction for which a review under this section is**
 25 **authorized by any of the following:**

26 (A) **IC 6-1.1-12-25.5.**

27 (B) **IC 6-1.1-12-28.5.**

28 (C) **IC 6-1.1-12-35.5.**

29 (D) **IC 6-1.1-12.1-5.**

30 (E) **IC 6-1.1-12.1-5.3.**

31 (F) **IC 6-1.1-12.1-5.4.**

32 (b) At the time that notice **of an action referred to in subsection**
 33 **(a)** is given to the taxpayer, the taxpayer shall also be informed in
 34 writing of:

35 (1) the opportunity for a review under this section, including a
 36 **preliminary informal** meeting under ~~subsection (h)~~ **subsection**
 37 **(h)(2)** with the county or township official referred to in this
 38 subsection; and

39 (2) the procedures the taxpayer must follow in order to obtain a
 40 review under this section.

41 ~~(b)~~ (c) In order to obtain a review of an assessment **or deduction**
 42 effective for the assessment date to which the notice referred to in
 43 ~~subsection (a)~~ **subsection (b)** applies, the taxpayer must file a notice in
 44 writing with the county or township official referred to in subsection (a)
 45 not later than forty-five (45) days after the date of the notice referred
 46 to in ~~subsection (a)~~ **subsection (b).**

47 ~~(c)~~ (d) A taxpayer may obtain a review by the county board of the

1 assessment of the taxpayer's tangible property effective for an
 2 assessment date for which a notice of assessment is not given as
 3 described in ~~subsection (a):~~ **subsection (b)**. To obtain the review, the
 4 taxpayer must file a notice in writing with the township assessor, ~~of the~~
 5 ~~township in which the property is subject to assessment:~~ **or the county**
 6 **assessor if the township is not served by a township assessor**. The
 7 right of a taxpayer to obtain a review under this subsection for an
 8 assessment date for which a notice of assessment is not given does not
 9 relieve an assessing official of the duty to provide the taxpayer with the
 10 notice of assessment as otherwise required by this article. For an
 11 assessment date in a year before 2009, the notice must be filed on or
 12 before May 10 of the year. For an assessment date in a year after 2008,
 13 the notice must be filed not later than the later of:

14 (1) May 10 of the year; or

15 (2) forty-five (45) days after the date of the statement mailed by
 16 the county auditor under IC 6-1.1-17-3(b).

17 ~~(d)~~ **(e)** A change in an assessment made as a result of a notice for
 18 review filed by a taxpayer under ~~subsection (c)~~ **subsection (d)** after the
 19 time prescribed in ~~subsection (c)~~ **subsection (d)** becomes effective for
 20 the next assessment date. A change in an assessment made as a result
 21 of a notice for review filed by a taxpayer under ~~subsection (b) or (c)~~
 22 **subsection (c) or (d)** remains in effect from the assessment date for
 23 which the change is made until the next assessment date for which the
 24 assessment is changed under this article.

25 ~~(e)~~ **(f)** The written notice filed by a taxpayer under ~~subsection (b) or~~
 26 ~~(c)~~ **subsection (c) or (d)** must include the following information:

27 (1) The name of the taxpayer.

28 (2) The address and parcel or key number of the property.

29 (3) The address and telephone number of the taxpayer.

30 **(g) The filing of a notice under subsection (c) or (d):**

31 **(1) initiates a review under this section; and**

32 **(2) constitutes a request by the taxpayer for a preliminary**
 33 **informal meeting with the official referred to in subsection**
 34 **(a).**

35 ~~(f)~~ **(h)** A county or township official who receives a notice for
 36 review filed by a taxpayer under ~~subsection (b) or (c)~~ **subsection (c) or**
 37 **(d)** shall:

38 **(1) immediately forward the notice to the county board; and**

39 **(2) attempt to hold a preliminary informal meeting with the**
 40 **taxpayer to resolve as many issues as possible by:**

41 **(A) discussing the specifics of the taxpayer's assessment or**
 42 **deduction;**

43 **(B) reviewing the taxpayer's property record card;**

44 **(C) explaining to the taxpayer how the assessment or**
 45 **deduction was determined;**

46 **(D) providing to the taxpayer information about the**
 47 **statutes, rules, and guidelines that govern the**

- 1 **determination of the assessment or deduction;**
 2 **(E) noting and considering objections of the taxpayer;**
 3 **(F) considering all errors alleged by the taxpayer; and**
 4 **(G) otherwise educating the taxpayer about:**
 5 **(i) the taxpayer's assessment or deduction;**
 6 **(ii) the assessment or deduction process; and**
 7 **(iii) the assessment or deduction appeal process.**
 8 **(i) Not later than ten (10) days after the informal preliminary**
 9 **meeting, the official referred to in subsection (a) shall forward to**
 10 **the county auditor and the county board the results of the**
 11 **conference on a form prescribed by the department of local**
 12 **government finance that must be completed and signed by the**
 13 **taxpayer and the official. The form must indicate the following:**
 14 **(1) If the taxpayer and the official agree on the resolution of**
 15 **all assessment or deduction issues in the review, a statement**
 16 **of:**
 17 **(A) those issues; and**
 18 **(B) the assessed value of the tangible property or the**
 19 **amount of the deduction that results from the resolution of**
 20 **those issues in the manner agreed to by the taxpayer and**
 21 **the official.**
 22 **(2) If the taxpayer and the official do not agree on the**
 23 **resolution of all assessment or deduction issues in the review:**
 24 **(A) a statement of those issues; and**
 25 **(B) identification of:**
 26 **(i) the issues on which the taxpayer and the official**
 27 **agree; and**
 28 **(iii) the issues on which the taxpayer and the official**
 29 **disagree.**
 30 **(j) If the county board receives a form referred to in subsection**
 31 **(i)(1) before the hearing scheduled under subsection (k):**
 32 **(1) the county board shall cancel the hearing;**
 33 **(2) the county official referred to in subsection (a) shall give**
 34 **notice to the taxpayer, the county board, the county assessor,**
 35 **and the county auditor of the assessment or deduction in the**
 36 **amount referred to in subsection (i)(1)(B); and**
 37 **(3) if the matter in issue is the assessment of tangible**
 38 **property, the county board may reserve the right to change**
 39 **the assessment under IC 6-1.1-13.**
 40 ~~(g)~~ **(k) If:**
 41 **(1) subsection (i)(2) applies; or**
 42 **(2) the county board does not receive a form referred to in**
 43 **subsection (i) not later than one hundred twenty (120) days**
 44 **after the date of the notice for review filed by the taxpayer**
 45 **under subsection (c) or (d);**
 46 the county board shall hold a hearing on a review under this subsection
 47 not later than one hundred eighty (180) days after the date of ~~the~~ **that**
 48 notice. ~~for review filed by the taxpayer under subsection (b) or (c).~~ The

1 county board shall, by mail, give notice of the date, time, and place
 2 fixed for the hearing to the taxpayer and the county or township official
 3 with whom the taxpayer filed the notice for review. The taxpayer and
 4 the county or township official with whom the taxpayer filed the notice
 5 for review are parties to the proceeding before the county board. **The**
 6 **county assessor is recused from any action the county board takes**
 7 **with respect to an assessment determination by the county**
 8 **assessor.**

9 (h) Before the county board holds the hearing required under
 10 subsection (g), the taxpayer may request a meeting by filing a written
 11 request with the county or township official with whom the taxpayer
 12 filed the notice for review to:

- 13 (1) attempt to resolve as many issues under review as possible;
- 14 and
- 15 (2) seek a joint recommendation for settlement of some or all of
- 16 the issues under review.

17 A county or township official who receives a meeting request under
 18 this subsection before the county board hearing shall meet with the
 19 taxpayer. The taxpayer and the county or township official shall present
 20 a joint recommendation reached under this subsection to the county
 21 board at the hearing required under subsection (g). The county board
 22 may adopt or reject the recommendation in whole or in part.

23 (i) **(l)** At the hearing required under ~~subsection (g):~~ **subsection (k):**

- 24 (1) the taxpayer may present the taxpayer's reasons for
- 25 disagreement with the assessment **or deduction**; and
- 26 (2) the county or township official with whom the taxpayer filed
- 27 the notice for review must present:

- 28 (A) the basis for the assessment **or deduction** decision; and
- 29 (B) the reasons the taxpayer's contentions should be denied.

30 (j) **(m)** **The official referred to in subsection (a) may not require**
 31 **the taxpayer to provide documentary evidence at the preliminary**
 32 **informal meeting under subsection (h).** The county board may not
 33 require a taxpayer to file documentary evidence or summaries of
 34 statements of testimonial evidence before the hearing required under
 35 ~~subsection (g):~~ **subsection (k).** If the action for which a taxpayer seeks
 36 review under this section is the assessment of tangible property, the
 37 taxpayer is not required to have an appraisal of the property in order to
 38 do the following:

- 39 (1) Initiate the review.
- 40 (2) Prosecute the review.

41 (k) **(n)** ~~Regardless of whether the county board adopts a~~
 42 ~~recommendation under subsection (h),~~ The county board shall prepare
 43 a written decision resolving all of the issues under review. The county
 44 board shall, by mail, give notice of its determination not later than one
 45 hundred twenty (120) days after the hearing under ~~subsection (g)~~
 46 **subsection (k)** to the taxpayer, **the official referred to in subsection**
 47 **(a), the county assessor, and the township assessor: county auditor.**

- 1 (†) **(o)** If the maximum time elapses:
 2 (1) under ~~subsection (g)~~ **subsection (k)** for the county board to
 3 hold a hearing; or
 4 (2) under ~~subsection (k)~~ **subsection (n)** for the county board to
 5 give notice of its determination;
 6 the taxpayer may initiate a proceeding for review before the Indiana
 7 board by taking the action required by section 3 of this chapter at any
 8 time after the maximum time elapses.

9 SECTION 91. IC 6-1.1-15-9, AS AMENDED BY P.L.219-2007,
 10 SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 11 JANUARY 1, 2009]: Sec. 9. (a) If the assessment or exemption of
 12 tangible property is corrected by the department of local government
 13 finance or the county board under section 8 of this chapter, the owner
 14 of the property has a right to appeal the final determination of the
 15 corrected assessment or exemption to the Indiana board. The county
 16 assessor also has a right to appeal the final determination of the
 17 reassessment or exemption by the department of local government
 18 finance or the county board, but only upon request by the county
 19 assessor, the ~~elected~~ township assessor **(if any)**, or an affected taxing
 20 unit. If the appeal is taken at the request of an affected taxing unit, the
 21 taxing unit shall pay the costs of the appeal.

22 (b) An appeal under this section must be initiated in the manner
 23 prescribed in section 3 of this chapter or IC 6-1.5-5.

24 SECTION 92. IC 6-1.1-15-12, AS AMENDED BY P.L.219-2007,
 25 SECTION 45, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 26 JANUARY 1, 2009]: Sec. 12. (a) Subject to the limitations contained
 27 in subsections (c) and (d), a county auditor shall correct errors which
 28 are discovered in the tax duplicate for any one (1) or more of the
 29 following reasons:

- 30 (1) The description of the real property was in error.
 31 (2) The assessment was against the wrong person.
 32 (3) Taxes on the same property were charged more than one (1)
 33 time in the same year.
 34 (4) There was a mathematical error in computing the taxes or
 35 penalties on the taxes.
 36 (5) There was an error in carrying delinquent taxes forward from
 37 one (1) tax duplicate to another.
 38 (6) The taxes, as a matter of law, were illegal.
 39 (7) There was a mathematical error in computing an assessment.
 40 (8) Through an error of omission by any state or county officer,
 41 the taxpayer was not given credit for an exemption or deduction
 42 permitted by law.

43 (b) The county auditor shall correct an error described under
 44 subsection (a)(1), (a)(2), (a)(3), (a)(4), or (a)(5) when the county
 45 auditor finds that the error exists.

46 (c) If the tax is based on an assessment made or determined by the
 47 department of local government finance, the county auditor shall not

1 correct an error described under subsection (a)(6), (a)(7), or (a)(8) until
 2 after the correction is either approved by the department of local
 3 government finance or ordered by the tax court.

4 (d) If the tax is not based on an assessment made or determined by
 5 the department of local government finance, the county auditor shall
 6 correct an error described under subsection (a)(6), (a)(7), or (a)(8) only
 7 if the correction is first approved by ~~at least two (2)~~ **both** of the
 8 following officials:

9 ~~(1) The township assessor.~~

10 ~~(2) (1) The county auditor.~~

11 ~~(3) (2) The county assessor.~~

12 If ~~two (2)~~ of these officials do not approve such a correction, the county
 13 auditor shall refer the matter to the county board for determination. The
 14 county board shall provide a copy of the determination to the taxpayer
 15 and to the county auditor.

16 (e) A taxpayer may appeal a determination of the county board to
 17 the Indiana board for a final administrative determination. An appeal
 18 under this section shall be conducted in the same manner as appeals
 19 under sections 4 through 8 of this chapter. The Indiana board shall send
 20 the final administrative determination to the taxpayer, the county
 21 auditor, the county assessor, and the township assessor **(if any)**.

22 (f) If a correction or change is made in the tax duplicate after it is
 23 delivered to the county treasurer, the county auditor shall transmit a
 24 certificate of correction to the county treasurer. The county treasurer
 25 shall keep the certificate as the voucher for settlement with the county
 26 auditor.

27 (g) A taxpayer that files a personal property tax return under
 28 IC 6-1.1-3 may not petition under this section for the correction of an
 29 error made by the taxpayer on the taxpayer's personal property tax
 30 return. If the taxpayer wishes to correct an error made by the taxpayer
 31 on the taxpayer's personal property tax return, the taxpayer must
 32 instead file an amended personal property tax return under
 33 IC 6-1.1-3-7.5.

34 (h) A taxpayer that files a statement under IC 6-1.1-8-19 may not
 35 petition under this section for the correction of an error made by the
 36 taxpayer on the taxpayer's statement. If the taxpayer wishes to correct
 37 an error made by the taxpayer on the taxpayer's statement, the taxpayer
 38 must instead initiate an objection under IC 6-1.1-8-28 or an appeal
 39 under IC 6-1.1-8-30.

40 (i) A taxpayer that files a statement under IC 6-1.1-8-23 may not
 41 petition under this section for the correction of an error made by the
 42 taxpayer on the taxpayer's statement. If the taxpayer wishes to correct
 43 an error made by the taxpayer on the taxpayer's statement, the taxpayer
 44 must instead file an amended statement not more than six (6) months
 45 after the due date of the statement.

46 SECTION 93. IC 6-1.1-15-14, AS AMENDED BY P.L.219-2007,
 47 SECTION 46, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

1 JANUARY 1, 2009]: Sec. 14. In any assessment review, the assessing
2 official ~~the county assessor, and the members of a county board~~ shall:

3 (1) use the department of local government finance's rules in
4 effect; and

5 (2) consider the conditions and circumstances of the property as
6 they existed;

7 on the original assessment date of the property under review.

8 SECTION 94. IC 6-1.1-15-16, AS AMENDED BY P.L.219-2007,
9 SECTION 47, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
10 JANUARY 1, 2009]: Sec. 16. Notwithstanding any provision in the
11 2002 Real Property Assessment Manual and Real Property Assessment
12 Guidelines for 2002-Version A, incorporated by reference in 50
13 IAC 2.3-1-2, a county board or the Indiana board shall consider all
14 evidence relevant to the assessment of real property regardless of
15 whether the evidence was submitted to the township assessor **(if any)**
16 **or county assessor** before the assessment of the property.

17 SECTION 95. IC 6-1.1-16-1 IS AMENDED TO READ AS
18 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 1. (a) Except as
19 provided in section 2 of this chapter, an assessing official ~~county~~
20 ~~assessor~~, or county property tax assessment board of appeals may not
21 change the assessed value claimed by a taxpayer on a personal property
22 return unless the assessing official ~~county assessor~~, or county property
23 tax assessment board of appeals takes the action and gives the notice
24 required by IC 6-1.1-3-20 within the following ~~time~~ periods:

25 (1) A township ~~or county assessing official assessor (if any)~~ must
26 make a change in the assessed value and give the notice of the
27 change on or before the latter of:

28 (A) September 15 of the year for which the assessment is
29 made; or

30 (B) four (4) months from the date the personal property return
31 is filed if the return is filed after May 15 of the year for which
32 the assessment is made.

33 (2) A county assessor or county property tax assessment board of
34 appeals must make a change in the assessed value, including the
35 final determination by the board of an assessment changed by ~~a~~
36 ~~township or county an~~ assessing official, ~~or county property tax~~
37 ~~assessment board of appeals~~, and give the notice of the change on
38 or before the ~~latter later~~ of:

39 (A) October 30 of the year for which the assessment is made;
40 or

41 (B) five (5) months from the date the personal property return
42 is filed if the return is filed after May 15 of the year for which
43 the assessment is made.

44 (3) The department of local government finance must make a
45 preliminary change in the assessed value and give the notice of
46 the change on or before the ~~latter later~~ of:

47 (A) October 1 of the year immediately following the year for

1 which the assessment is made; or
 2 (B) sixteen (16) months from the date the personal property
 3 return is filed if the return is filed after May 15 of the year for
 4 which the assessment is made.

5 (b) Except as provided in section 2 of this chapter, if an assessing
 6 official ~~a county assessor~~, or a county property tax assessment board of
 7 appeals fails to change an assessment and give notice of the change
 8 within the time prescribed by this section, the assessed value claimed
 9 by the taxpayer on the personal property return is final.

10 (c) This section does not limit the authority of a county auditor to
 11 correct errors in a tax duplicate under IC 6-1.1-15-12.

12 (d) This section does not apply if the taxpayer:
 13 (1) fails to file a personal property return which substantially
 14 complies with ~~the provisions of~~ this article and the regulations of
 15 the department of local government finance; or
 16 (2) files a fraudulent personal property return with the intent to
 17 evade the payment of property taxes.

18 (e) A taxpayer may appeal a preliminary determination of the
 19 department of local government finance under subsection (a)(3) to the
 20 Indiana board. An appeal under this subdivision shall be conducted in
 21 the same manner as an appeal under IC 6-1.1-15-4 through
 22 IC 6-1.1-15-8. A preliminary determination that is not appealed under
 23 this subsection is a final unappealable order of the department of local
 24 government finance.

25 SECTION 96. IC 6-1.1-16-2, AS AMENDED BY P.L.219-2007,
 26 SECTION 48, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 27 JANUARY 1, 2009]: Sec. 2. (a) If a county property tax assessment
 28 board of appeals fails to change an assessed value claimed by a
 29 taxpayer on a personal property return and give notice of the change
 30 within the time prescribed in section 1(a)(2) of this chapter, the
 31 township assessor, or the county assessor **if there is no township**
 32 **assessor for the township**, may file a petition for review of the
 33 assessment by the Indiana board. The township ~~assessor~~ or ~~the~~ county
 34 assessor must file the petition for review in the manner provided in
 35 IC 6-1.1-15-3(d). The ~~time~~ period for filing the petition begins to run
 36 on the last day that the county board is permitted to act on the
 37 assessment under section 1(a)(2) of this chapter as though the board
 38 acted and gave notice of its action on that day.

39 (b) Notwithstanding section 1(a)(3) of this chapter, the department
 40 of local government finance shall reassess tangible property when an
 41 appealed assessment of the property is remanded to the board under
 42 IC 6-1.1-15-8.

43 SECTION 97. IC 6-1.1-17-1, AS AMENDED BY P.L.154-2006,
 44 SECTION 42, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 45 JULY 1, 2008]: Sec. 1. (a) On or before August 1 of each year, the
 46 county auditor shall send a certified statement, under the seal of the
 47 board of county commissioners, to the fiscal officer of each political

1 subdivision of the county and the department of local government
2 finance. The statement shall contain:

3 (1) information concerning the assessed valuation in the political
4 subdivision for the next calendar year;

5 (2) an estimate of the taxes to be distributed to the political
6 subdivision during the last six (6) months of the current calendar
7 year;

8 (3) the current assessed valuation as shown on the abstract of
9 charges;

10 (4) the average growth in assessed valuation in the political
11 subdivision over the preceding three (3) budget years, excluding
12 years in which a general reassessment occurs, determined
13 according to procedures established by the department of local
14 government finance;

15 (5) the amount of the political subdivision's assessed valuation
16 reduction determined under section 0.5(d) of this chapter;

17 **(6) for counties with taxing units that cross into or intersect**
18 **with other counties, the assessed valuation as shown on the**
19 **most current abstract of property; and**

20 ~~(6)~~ (7) any other information at the disposal of the county auditor
21 that might affect the assessed value used in the budget adoption
22 process.

23 (b) The estimate of taxes to be distributed shall be based on:

24 (1) the abstract of taxes levied and collectible for the current
25 calendar year, less any taxes previously distributed for the
26 calendar year; and

27 (2) any other information at the disposal of the county auditor
28 which might affect the estimate.

29 (c) The fiscal officer of each political subdivision shall present the
30 county auditor's statement to the proper officers of the political
31 subdivision.

32 (d) Subject to subsection (e) and except as provided in subsection
33 (f), after the county auditor sends a certified statement under subsection
34 (a) or an amended certified statement under this subsection with
35 respect to a political subdivision and before the department of local
36 government finance certifies its action with respect to the political
37 subdivision under section 16(f) of this chapter, the county auditor may
38 amend the information concerning assessed valuation included in the
39 earlier certified statement. The county auditor shall send a certified
40 statement amended under this subsection, under the seal of the board
41 of county commissioners, to:

42 (1) the fiscal officer of each political subdivision affected by the
43 amendment; and

44 (2) the department of local government finance.

45 (e) Except as provided in subsection (g), before the county auditor
46 makes an amendment under subsection (d), the county auditor must
47 provide an opportunity for public comment on the proposed

1 amendment at a public hearing. The county auditor must give notice of
 2 the hearing under IC 5-3-1. If the county auditor makes the amendment
 3 as a result of information provided to the county auditor by an assessor,
 4 the county auditor shall give notice of the public hearing to the
 5 assessor.

6 (f) Subsection (d) does not apply to an adjustment of assessed
 7 valuation under IC 36-7-15.1-26.9(d).

8 (g) The county auditor is not required to hold a public hearing under
 9 subsection (e) if:

- 10 (1) the amendment under subsection (d) is proposed to correct a
 11 mathematical error made in the determination of the amount of
 12 assessed valuation included in the earlier certified statement;
 13 (2) the amendment under subsection (d) is proposed to add to the
 14 amount of assessed valuation included in the earlier certified
 15 statement assessed valuation of omitted property discovered after
 16 the county auditor sent the earlier certified statement; or
 17 (3) the county auditor determines that the amendment under
 18 subsection (d) will not result in an increase in the tax rate or tax
 19 rates of the political subdivision.

20 SECTION 98. IC 6-1.1-17-3, AS AMENDED BY P.L.219-2007,
 21 SECTION 49, AND AS AMENDED BY P.L.224-2007, SECTION 5,
 22 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 23 [EFFECTIVE JULY 1, 2008]: Sec. 3. (a) The proper officers of a
 24 political subdivision shall formulate its estimated budget and its
 25 proposed tax rate and tax levy on the form prescribed by the
 26 department of local government finance and approved by the state
 27 board of accounts. The political subdivision shall give notice by
 28 publication to taxpayers of:

- 29 (1) the estimated budget;
 30 (2) the estimated maximum permissible levy;
 31 (3) the current and proposed tax levies of each fund; and
 32 (4) the amounts of excessive levy appeals to be requested.

33 In the notice, the political subdivision shall also state the time and
 34 place at which a public hearing will be held on these items. The notice
 35 shall be published twice in accordance with IC 5-3-1 with the first
 36 publication at least ten (10) days before the date fixed for the public
 37 hearing. Beginning in 2009, the duties required by this subsection must
 38 be completed before August 10 of the calendar year. A political
 39 subdivision shall provide the estimated budget and levy information
 40 required for the notice under subsection (b) to the county auditor on the
 41 schedule determined by the department of local government finance.

42 (b) Beginning in 2009, before August 10 of a calendar year, the
 43 county auditor shall mail to the last known address of each person
 44 liable for any property taxes, as shown on the tax duplicate, or to the
 45 last known address of the most recent owner shown in the transfer
 46 book, a statement that includes:

- 47 (1) the assessed valuation as of the assessment date in the current

1 calendar year of tangible property on which the person will be
 2 liable for property taxes first due and payable in the immediately
 3 succeeding calendar year and notice to the person of the
 4 opportunity to appeal the assessed valuation under
 5 ~~IC 6-1.1-15-1(b); IC 6-1.1-15-1(c);~~ **IC 6-1.1-15-1.**

6 (2) the amount of property taxes for which the person will be
 7 liable to each political subdivision on the tangible property for
 8 taxes first due and payable in the immediately succeeding
 9 calendar year, taking into account all factors that affect that
 10 liability, including:

11 (A) the estimated budget and proposed tax rate and tax levy
 12 formulated by the political subdivision under subsection (a);

13 (B) any deductions or exemptions that apply to the assessed
 14 valuation of the tangible property;

15 (C) any credits that apply in the determination of the tax
 16 liability; and

17 (D) the county auditor's best estimate of the effects on the tax
 18 liability that might result from actions of:

19 (i) the county board of tax adjustment (*before January 1,*
 20 *2009) or the county board of tax and capital projects review*
 21 *(after December 31, 2008); or*

22 (ii) the department of local government finance;

23 (3) a prominently displayed notation that:

24 (A) the estimate under subdivision (2) is based on the best
 25 information available at the time the statement is mailed; and

26 (B) based on various factors, including potential actions by:

27 (i) the county board of tax adjustment (*before January 1,*
 28 *2009) or the county board of tax and capital projects review*
 29 *(after December 31, 2008); or*

30 (ii) the department of local government finance;

31 it is possible that the tax liability as finally determined will
 32 differ substantially from the estimate;

33 (4) comparative information showing the amount of property
 34 taxes for which the person is liable to each political subdivision
 35 on the tangible property for taxes first due and payable in the
 36 current year; and

37 (5) the date, time, and place at which the political subdivision will
 38 hold a public hearing on the political subdivision's estimated
 39 budget and proposed tax rate and tax levy as required under
 40 subsection (a).

41 (c) The department of local government finance shall:

42 (1) prescribe a form for; and

43 (2) provide assistance to county auditors in preparing;

44 statements under subsection (b). Mailing the statement described in
 45 subsection (b) to a mortgagee maintaining an escrow account for a
 46 person who is liable for any property taxes shall not be construed as
 47 compliance with subsection (b).

1 (d) The board of directors of a solid waste management district
 2 established under IC 13-21 or IC 13-9.5-2 (before its repeal) may
 3 conduct the public hearing required under subsection (a):

- 4 (1) in any county of the solid waste management district; and
 5 (2) in accordance with the annual notice of meetings published
 6 under IC 13-21-5-2.

7 (e) The trustee of each township in the county shall estimate the
 8 amount necessary to meet the cost of township assistance in the
 9 township for the ensuing calendar year. The township board shall adopt
 10 with the township budget a tax rate sufficient to meet the estimated cost
 11 of township assistance. The taxes collected as a result of the tax rate
 12 adopted under this subsection are credited to the township assistance
 13 fund.

14 (f) A county shall adopt with the county budget and the department
 15 of local government finance shall certify under section 16 of this
 16 chapter a tax rate sufficient to raise the levy necessary to pay the
 17 following:

- 18 (1) The cost of child services (as defined in IC 12-19-7-1) of the
 19 county payable from the family and children's fund.
 20 (2) The cost of children's psychiatric residential treatment
 21 services (as defined in IC 12-19-7.5-1) of the county payable from
 22 the children's psychiatric residential treatment services fund.

23 A budget, tax rate, or tax levy adopted by a county fiscal body or
 24 approved or modified by a county board of tax adjustment that is less
 25 than the levy necessary to pay the costs described in subdivision (1) or
 26 (2) shall not be treated as a final budget, tax rate, or tax levy under
 27 section 11 of this chapter.

28 SECTION 99. IC 6-1.1-21-4, AS AMENDED BY P.L.234-2007,
 29 SECTION 297, AND AS AMENDED BY P.L.219-2007, SECTION
 30 62, IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 31 [EFFECTIVE JANUARY 1, 2009]: Sec. 4. (a) Each year the
 32 department shall allocate from the property tax replacement fund an
 33 amount equal to the sum of:

- 34 (1) each county's total eligible property tax replacement amount
 35 for that year; plus
 36 (2) the total amount of homestead tax credits that are provided
 37 under IC 6-1.1-20.9 and allowed by each county for that year;
 38 plus
 39 (3) an amount for each county that has one (1) or more taxing
 40 districts that contain all or part of an economic development
 41 district that meets the requirements of section 5.5 of this chapter.
 42 This amount is the sum of the amounts determined under the
 43 following STEPS for all taxing districts in the county that contain
 44 all or part of an economic development district:

45 STEP ONE: Determine that part of the sum of the amounts
 46 under section 2(g)(1)(A) and 2(g)(2) of this chapter that is
 47 attributable to the taxing district.

- 1 STEP TWO: Divide:
- 2 (A) that part of the subdivision (1) amount that is
- 3 attributable to the taxing district; by
- 4 (B) the STEP ONE sum.
- 5 STEP THREE: Multiply:
- 6 (A) the STEP TWO quotient; times
- 7 (B) the taxes levied in the taxing district that are allocated to
- 8 a special fund under IC 6-1.1-39-5.
- 9 (b) Except as provided in subsection (e), between March 1 and
- 10 August 31 of each year, the department shall distribute to each county
- 11 treasurer from the property tax replacement fund one-half (1/2) of the
- 12 estimated distribution for that year for the county. Between September
- 13 1 and December 15 of that year, the department shall distribute to each
- 14 county treasurer from the property tax replacement fund the remaining
- 15 one-half (1/2) of each estimated distribution for that year. The amount
- 16 of the distribution for each of these periods shall be according to a
- 17 schedule determined by the property tax replacement fund board under
- 18 section 10 of this chapter. The estimated distribution for each county
- 19 may be adjusted from time to time by the department to reflect any
- 20 changes in the total county tax levy upon which the estimated
- 21 distribution is based.
- 22 (c) On or before December 31 of each year or as soon thereafter as
- 23 possible, the department shall make a final determination of the amount
- 24 which should be distributed from the property tax replacement fund to
- 25 each county for that calendar year. This determination shall be known
- 26 as the final determination of distribution. The department shall
- 27 distribute to the county treasurer or, *except as provided in section 9 of*
- 28 *this chapter*, receive back from the county treasurer any deficit or
- 29 excess, as the case may be, between the sum of the distributions made
- 30 for that calendar year based on the estimated distribution and the final
- 31 determination of distribution. The final determination of distribution
- 32 shall be based on the auditor's abstract filed with the auditor of state,
- 33 adjusted for postabstract adjustments included in the December
- 34 settlement sheet for the year, and such additional information as the
- 35 department may require.
- 36 (d) All distributions provided for in this section shall be made on
- 37 warrants issued by the auditor of state drawn on the treasurer of state.
- 38 If the amounts allocated by the department from the property tax
- 39 replacement fund exceed in the aggregate the balance of money in the
- 40 fund, then the amount of the deficiency shall be transferred from the
- 41 state general fund to the property tax replacement fund, and the auditor
- 42 of state shall issue a warrant to the treasurer of state ordering the
- 43 payment of that amount. However, any amount transferred under this
- 44 section from the general fund to the property tax replacement fund
- 45 shall, as soon as funds are available in the property tax replacement
- 46 fund, be retransferred from the property tax replacement fund to the
- 47 state general fund, and the auditor of state shall issue a warrant to the

- 1 treasurer of state ordering the replacement of that amount.
- 2 (e) Except as provided in subsection (g) and subject to subsection
- 3 (h), the department shall not distribute under subsection (b) and section
- 4 10 of this chapter a percentage, determined by the department, of the
- 5 money that would otherwise be distributed to the county under
- 6 subsection (b) and section 10 of this chapter if:
- 7 (1) by the date the distribution is scheduled to be made, the
- 8 county auditor has not sent a certified statement required to be
- 9 sent by that date under IC 6-1.1-17-1 to the department of local
- 10 government finance;
- 11 (2) by the deadline under IC 36-2-9-20, the county auditor has not
- 12 transmitted data as required under that section;
- 13 (3) the county assessor has not forwarded to the department of
- 14 local government finance the duplicate copies of all approved
- 15 exemption applications required to be forwarded by that date
- 16 under IC 6-1.1-11-8(a);
- 17 (4) the county assessor has not forwarded to the department of
- 18 local government finance in a timely manner sales disclosure
- 19 *forms form data* under ~~IC 6-1.1-5.5-3(b)~~; ~~IC 6-1.1-5.5-3(h)~~;
- 20 **IC 6-1.1-5.5-3(c)**;
- 21 (5) local assessing officials have not provided information to the
- 22 department of local government finance in a timely manner under
- 23 IC 4-10-13-5(b);
- 24 (6) the county auditor has not paid a bill for services under
- 25 IC 6-1.1-4-31.5 to the department of local government finance in
- 26 a timely manner;
- 27 (7) the ~~elected~~ township assessors in the county **(if any)**, the
- 28 ~~elected~~ township assessors **(if any)** and the county assessor, or the
- 29 county assessor has not transmitted to the department of local
- 30 government finance by October 1 of the year in which the
- 31 distribution is scheduled to be made the data for all townships in
- 32 the county required to be transmitted under IC 6-1.1-4-25(b);
- 33 (8) the county has not established a parcel index numbering
- 34 system under 50 IAC 12-15-1 in a timely manner; or
- 35 (9) a township or county official has not provided other
- 36 information to the department of local government finance in a
- 37 timely manner as required by the department.
- 38 (f) Except as provided in subsection (i), money not distributed for
- 39 the reasons stated in subsection (e) shall be distributed to the county
- 40 when the department of local government finance determines that the
- 41 failure to:
- 42 (1) provide information; or
- 43 (2) pay a bill for services;
- 44 has been corrected.
- 45 (g) The restrictions on distributions under subsection (e) do not
- 46 apply if the department of local government finance determines that the
- 47 failure to:

- 1 (1) provide information; or
 2 (2) pay a bill for services;
 3 in a timely manner is justified by unusual circumstances.
- 4 (h) The department shall give the county auditor at least thirty (30)
 5 days notice in writing before withholding a distribution under
 6 subsection (e).
- 7 (i) Money not distributed for the reason stated in subsection (e)(6)
 8 may be deposited in the fund established by IC 6-1.1-5.5-4.7(a). Money
 9 deposited under this subsection is not subject to distribution under
 10 subsection (f).
- 11 SECTION 100. IC 6-1.1-23-1, AS AMENDED BY P.L.214-2005,
 12 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 13 JANUARY 1, 2009]: Sec. 1. (a) Annually, after November 10th but
 14 before August 1st of the succeeding year, each county treasurer shall
 15 serve a written demand upon each county resident who is delinquent in
 16 the payment of personal property taxes. Annually, after May 10 but
 17 before October 31 of the same year, each county treasurer may serve a
 18 written demand upon a county resident who is delinquent in the
 19 payment of personal property taxes. The written demand may be served
 20 upon the taxpayer:
- 21 (1) by registered or certified mail;
 22 (2) in person by the county treasurer or the county treasurer's
 23 agent; or
 24 (3) by proof of certificate of mailing.
- 25 (b) The written demand required by this section shall contain:
- 26 (1) a statement that the taxpayer is delinquent in the payment of
 27 personal property taxes;
 28 (2) the amount of the delinquent taxes;
 29 (3) the penalties due on the delinquent taxes;
 30 (4) the collection expenses which the taxpayer owes; and
 31 (5) a statement that if the sum of the delinquent taxes, penalties,
 32 and collection expenses are not paid within thirty (30) days from
 33 the date the demand is made then:
- 34 (A) sufficient personal property of the taxpayer shall be sold
 35 to satisfy the total amount due plus the additional collection
 36 expenses incurred; or
 37 (B) a judgment may be entered against the taxpayer in the
 38 circuit court of the county.
- 39 (c) Subsections (d) through (g) apply only to personal property that:
- 40 (1) is subject to a lien of a creditor imposed under an agreement
 41 entered into between the debtor and the creditor after June 30,
 42 2005;
 43 (2) comes into the possession of the creditor or the creditor's agent
 44 after May 10, 2006, to satisfy all or part of the debt arising from
 45 the agreement described in subdivision (1); and
 46 (3) has an assessed value of at least three thousand two hundred
 47 dollars (\$3,200).

1 (d) For the purpose of satisfying a creditor's lien on personal
 2 property, the creditor of a taxpayer that comes into possession of
 3 personal property on which the taxpayer is adjudicated delinquent in
 4 the payment of personal property taxes must pay in full to the county
 5 treasurer the amount of the delinquent personal property taxes
 6 determined under STEP SEVEN of the following formula from the
 7 proceeds of any transfer of the personal property made by the creditor
 8 or the creditor's agent before applying the proceeds to the creditor's lien
 9 on the personal property:

10 STEP ONE: Determine the amount realized from any transfer of
 11 the personal property made by the creditor or the creditor's agent
 12 after the payment of the direct costs of the transfer.

13 STEP TWO: Determine the amount of the delinquent taxes,
 14 including penalties and interest accrued on the delinquent taxes
 15 as identified on the form described in subsection (f) by the county
 16 treasurer.

17 STEP THREE: Determine the amount of the total of the unpaid
 18 debt that is a lien on the transferred property that was perfected
 19 before the assessment date on which the delinquent taxes became
 20 a lien on the transferred property.

21 STEP FOUR: Determine the sum of the STEP TWO amount and
 22 the STEP THREE amount.

23 STEP FIVE: Determine the result of dividing the STEP TWO
 24 amount by the STEP FOUR amount.

25 STEP SIX: Multiply the STEP ONE amount by the STEP FIVE
 26 amount.

27 STEP SEVEN: Determine the lesser of the following:

28 (A) The STEP TWO amount.

29 (B) The STEP SIX amount.

30 (e) This subsection applies to transfers made by a creditor after May
 31 10, 2006. As soon as practicable after a creditor comes into possession
 32 of the personal property described in subsection (c), the creditor shall
 33 request the form described in subsection (f) from the county treasurer.
 34 Before a creditor transfers personal property described in subsection
 35 (d) on which delinquent personal property taxes are owed, the creditor
 36 must obtain from the county treasurer a delinquent personal property
 37 tax form and file the delinquent personal property tax form with the
 38 county treasurer. The creditor shall provide the county treasurer with:

39 (1) the name and address of the debtor; and

40 (2) a specific description of the personal property described in
 41 subsection (d);

42 when requesting a delinquent personal property tax form.

43 (f) The delinquent personal property tax form must be in a form
 44 prescribed by the state board of accounts under IC 5-11 and must
 45 require the following information:

46 (1) The name and address of the debtor as identified by the
 47 creditor.

- 1 (2) A description of the personal property identified by the
2 creditor and now in the creditor's possession.
- 3 (3) The assessed value of the personal property identified by the
4 creditor and now in the creditor's possession, as determined under
5 subsection (g).
- 6 (4) The amount of delinquent personal property taxes owed on the
7 personal property identified by the creditor and now in the
8 creditor's possession, as determined under subsection (g).
- 9 (5) A statement notifying the creditor that ~~IC 6-1.1-23-1~~ **this**
10 **section** requires that a creditor, upon the liquidation of personal
11 property for the satisfaction of the creditor's lien, must pay in full
12 the amount of delinquent personal property taxes owed as
13 determined under subsection (d) on the personal property in the
14 amount identified on this form from the proceeds of the
15 liquidation before the proceeds of the liquidation may be applied
16 to the creditor's lien on the personal property.
- 17 (g) The county treasurer shall provide the delinquent personal
18 property tax form described in subsection (f) to the creditor not later
19 than fourteen (14) days after the date the creditor requests the
20 delinquent personal property tax form. The county **assessor** and **the**
21 township assessors (**if any**) shall assist the county treasurer in
22 determining the appropriate assessed value of the personal property and
23 the amount of delinquent personal property taxes owed on the personal
24 property. Assistance provided by the county **assessor** and **the** township
25 assessors (**if any**) must include providing the county treasurer with
26 relevant personal property forms filed with the **assessor or** assessors
27 and providing the county treasurer with any other assistance necessary
28 to accomplish the purposes of this section.
- 29 SECTION 101. IC 6-1.1-24-2, AS AMENDED BY P.L.89-2007,
30 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
31 JANUARY 1, 2009]: Sec. 2. (a) In addition to the delinquency list
32 required under section 1 of this chapter, each county auditor shall
33 prepare a notice. The notice shall contain the following:
- 34 (1) A list of tracts or real property eligible for sale under this
35 chapter.
- 36 (2) A statement that the tracts or real property included in the list
37 will be sold at public auction to the highest bidder, subject to the
38 right of redemption.
- 39 (3) A statement that the tracts or real property will not be sold for
40 an amount which is less than the sum of:
- 41 (A) the delinquent taxes and special assessments on each tract
42 or item of real property;
- 43 (B) the taxes and special assessments on each tract or item of
44 real property that are due and payable in the year of the sale,
45 whether or not they are delinquent;
- 46 (C) all penalties due on the delinquencies;
- 47 (D) an amount prescribed by the county auditor that equals the

- 1 sum of:
- 2 (i) the greater of twenty-five dollars (\$25) or postage and
- 3 publication costs; and
- 4 (ii) any other actual costs incurred by the county that are
- 5 directly attributable to the tax sale; and
- 6 (E) any unpaid costs due under subsection (b) from a prior tax
- 7 sale.
- 8 (4) A statement that a person redeeming each tract or item of real
- 9 property after the sale must pay:
- 10 (A) one hundred ten percent (110%) of the amount of the
- 11 minimum bid for which the tract or item of real property was
- 12 offered at the time of sale if the tract or item of real property
- 13 is redeemed not more than six (6) months after the date of
- 14 sale;
- 15 (B) one hundred fifteen percent (115%) of the amount of the
- 16 minimum bid for which the tract or item of real property was
- 17 offered at the time of sale if the tract or item of real property
- 18 is redeemed more than six (6) months after the date of sale;
- 19 (C) the amount by which the purchase price exceeds the
- 20 minimum bid on the tract or item of real property plus ten
- 21 percent (10%) per annum on the amount by which the
- 22 purchase price exceeds the minimum bid; and
- 23 (D) all taxes and special assessments on the tract or item of
- 24 real property paid by the purchaser after the tax sale plus
- 25 interest at the rate of ten percent (10%) per annum on the
- 26 amount of taxes and special assessments paid by the purchaser
- 27 on the redeemed property.
- 28 (5) A statement for informational purposes only, of the location
- 29 of each tract or item of real property by key number, if any, and
- 30 street address, if any, or a common description of the property
- 31 other than a legal description. The township assessor, **or the**
- 32 **county assessor if there is no township assessor for the**
- 33 **township**, upon written request from the county auditor, shall
- 34 provide the information to be in the notice required by this
- 35 subsection. A misstatement in the key number or street address
- 36 does not invalidate an otherwise valid sale.
- 37 (6) A statement that the county does not warrant the accuracy of
- 38 the street address or common description of the property.
- 39 (7) A statement indicating:
- 40 (A) the name of the owner of each tract or item of real
- 41 property with a single owner; or
- 42 (B) the name of at least one (1) of the owners of each tract or
- 43 item of real property with multiple owners.
- 44 (8) A statement of the procedure to be followed for obtaining or
- 45 objecting to a judgment and order of sale, that must include the
- 46 following:
- 47 (A) A statement:

- 1 (i) that the county auditor and county treasurer will apply on
 2 or after a date designated in the notice for a court judgment
 3 against the tracts or real property for an amount that is not
 4 less than the amount set under subdivision (3), and for an
 5 order to sell the tracts or real property at public auction to
 6 the highest bidder, subject to the right of redemption; and
 7 (ii) indicating the date when the period of redemption
 8 specified in IC 6-1.1-25-4 will expire.
- 9 (B) A statement that any defense to the application for
 10 judgment must be:
- 11 (i) filed with the court; and
 12 (ii) served on the county auditor and the county treasurer;
 13 before the date designated as the earliest date on which the
 14 application for judgment may be filed.
- 15 (C) A statement that the county auditor and the county
 16 treasurer are entitled to receive all pleadings, motions,
 17 petitions, and other filings related to the defense to the
 18 application for judgment.
- 19 (D) A statement that the court will set a date for a hearing at
 20 least seven (7) days before the advertised date and that the
 21 court will determine any defenses to the application for
 22 judgment at the hearing.
- 23 (9) A statement that the sale will be conducted at a place
 24 designated in the notice and that the sale will continue until all
 25 tracts and real property have been offered for sale.
- 26 (10) A statement that the sale will take place at the times and
 27 dates designated in the notice. Whenever the public auction is to
 28 be conducted as an electronic sale, the notice must include a
 29 statement indicating that the public auction will be conducted as
 30 an electronic sale and a description of the procedures that must be
 31 followed to participate in the electronic sale.
- 32 (11) A statement that a person redeeming each tract or item after
 33 the sale must pay the costs described in IC 6-1.1-25-2(e).
- 34 (12) If a county auditor and county treasurer have entered into an
 35 agreement under IC 6-1.1-25-4.7, a statement that the county
 36 auditor will perform the duties of the notification and title search
 37 under IC 6-1.1-25-4.5 and the notification and petition to the
 38 court for the tax deed under IC 6-1.1-25-4.6.
- 39 (13) A statement that, if the tract or item of real property is sold
 40 for an amount more than the minimum bid and the property is not
 41 redeemed, the owner of record of the tract or item of real property
 42 who is divested of ownership at the time the tax deed is issued
 43 may have a right to the tax sale surplus.
- 44 (14) If a determination has been made under subsection (d), a
 45 statement that tracts or items will be sold together.
- 46 (b) If within sixty (60) days before the date of the tax sale the county
 47 incurs costs set under subsection (a)(3)(D) and those costs are not paid,

1 the county auditor shall enter the amount of costs that remain unpaid
 2 upon the tax duplicate of the property for which the costs were set. The
 3 county treasurer shall mail notice of unpaid costs entered upon a tax
 4 duplicate under this subsection to the owner of the property identified
 5 in the tax duplicate.

6 (c) The amount of unpaid costs entered upon a tax duplicate under
 7 subsection (b) must be paid no later than the date upon which the next
 8 installment of real estate taxes for the property is due. Unpaid costs
 9 entered upon a tax duplicate under subsection (b) are a lien against the
 10 property described in the tax duplicate, and amounts remaining unpaid
 11 on the date the next installment of real estate taxes is due may be
 12 collected in the same manner that delinquent property taxes are
 13 collected.

14 (d) The county auditor and county treasurer may establish the
 15 condition that a tract or item will be sold and may be redeemed under
 16 this chapter only if the tract or item is sold or redeemed together with
 17 one (1) or more other tracts or items. Property may be sold together
 18 only if the tract or item is owned by the same person.

19 SECTION 102. IC 6-1.1-25-4.1 IS AMENDED TO READ AS
 20 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 4.1. (a) If, as
 21 provided in ~~section 4(f)~~ **section 4(h)** of this chapter, the county auditor
 22 does not issue a deed to the county for property for which a certificate
 23 of sale has been issued to the county under IC 6-1.1-24-9 because the
 24 county executive determines that the property contains hazardous waste
 25 or another environmental hazard for which the cost of abatement or
 26 alleviation will exceed the fair market value of the property, the
 27 property may be transferred consistent with ~~the provisions of~~ this
 28 section.

29 (b) A person who desires to obtain title to and eliminate the
 30 hazardous conditions of property containing hazardous waste or
 31 another environmental hazard for which a county holds a certificate of
 32 sale but to which a deed may not be issued to the county under ~~section~~
 33 ~~4(f)~~ **section 4(h)** of this chapter may file a petition with the county
 34 auditor seeking a waiver of the delinquent taxes, special assessments,
 35 interest, penalties, and costs assessed against the property and transfer
 36 of the title to the property to the petitioner. The petition must:

- 37 (1) be on a form prescribed by the state board of accounts and
 38 approved by the department of local government finance;
- 39 (2) state the amount of taxes, special assessments, penalties, and
 40 costs assessed against the property for which a waiver is sought;
- 41 (3) describe the conditions existing on the property that have
 42 prevented the sale or the transfer of title to the county;
- 43 (4) describe the plan of the petitioner for elimination of the
 44 hazardous condition on the property under IC 13-25-5 and the
 45 intended use of the property; and
- 46 (5) be accompanied by a fee established by the county auditor for
 47 completion of a title search and processing.

1 (c) Upon receipt of a petition described in subsection (b), the county
 2 auditor shall review the petition to determine whether the petition is
 3 complete. If the petition is not complete, the county auditor shall return
 4 the petition to the petitioner and describe the defects in the petition.
 5 The petitioner may correct the defects and file the completed petition
 6 with the county auditor. Upon receipt of a completed petition, the
 7 county auditor shall forward a copy of the petition to:

- 8 (1) the assessor of the township in which the property is located,
 9 **or the county assessor if there is no township assessor for the**
 10 **township;**
 11 (2) the owner;
 12 (3) all persons who have, as of the date of the filing of the
 13 petition, a substantial interest of public record in the property;
 14 (4) the county property tax assessment board of appeals; and
 15 (5) the department of local government finance.

16 (d) Upon receipt of a petition described in subsection (b), the county
 17 property tax assessment board of appeals shall, at the county property
 18 tax assessment board of appeals' earliest opportunity, conduct a public
 19 hearing on the petition. The county property tax assessment board of
 20 appeals shall, by mail, give notice of the date, time, and place fixed for
 21 the hearing to:

- 22 (1) the petitioner;
 23 (2) the owner;
 24 (3) all persons who have, as of the date the petition was filed, a
 25 substantial interest of public record in the property; and
 26 (4) the assessor of the township in which the property is located,
 27 **or the county assessor if there is no township assessor for the**
 28 **township.**

29 In addition, notice of the public hearing on the petition shall be
 30 published one (1) time at least ten (10) days before the hearing in a
 31 newspaper of countywide circulation and posted at the principal office
 32 of the county property tax assessment board of appeals, or at the
 33 building where the meeting is to be held.

34 (e) After the hearing and completion of any additional investigation
 35 of the property or of the petitioner that is considered necessary by the
 36 county property tax assessment board of appeals, the county board shall
 37 give notice, by mail, to the parties listed in subsection (d) of the county
 38 property tax assessment board of appeals' recommendation as to
 39 whether the petition should be granted. The county property tax
 40 assessment board of appeals shall forward to the department of local
 41 government finance a copy of the county property tax assessment board
 42 of appeals' recommendation and a copy of the documents submitted to
 43 or collected by the county property tax assessment board of appeals at
 44 the public hearing or during the course of the county board of appeals'
 45 investigation of the petition.

46 (f) Upon receipt by the department of local government finance of
 47 a recommendation by the county property tax assessment board of

1 appeals, the department of local government finance shall review the
 2 petition and all other materials submitted by the county property tax
 3 assessment board of appeals and determine whether to grant the
 4 petition. Notice of the determination by the department of local
 5 government finance and the right to seek an appeal of the
 6 determination shall be given by mail to:

- 7 (1) the petitioner;
- 8 (2) the owner;
- 9 (3) all persons who have, as of the date the petition was filed, a
 10 substantial interest of public record in the property;
- 11 (4) the assessor of the township in which the property is located,
 12 **or the county assessor if there is no township assessor for the**
 13 **township;** and
- 14 (5) the county property tax assessment board of appeals.

15 (g) Any person aggrieved by a determination of the department of
 16 local government finance under subsection (f) may file an appeal
 17 seeking additional review by the department of local government
 18 finance and a public hearing. In order to obtain a review under this
 19 subsection, the aggrieved person must file a petition for appeal with the
 20 county auditor in the county where the tract or item of real property is
 21 located not more than thirty (30) days after issuance of notice of the
 22 determination of the department of local government finance. The
 23 county auditor shall transmit the petition for appeal to the department
 24 of local government finance not more than ten (10) days after the
 25 petition is filed.

26 (h) Upon receipt by the department of local government finance of
 27 an appeal, the department of local government finance shall set a date,
 28 time, and place for a hearing. The department of local government
 29 finance shall give notice, by mail, of the date, time, and place fixed for
 30 the hearing to:

- 31 (1) the person filing the appeal;
- 32 (2) the petitioner;
- 33 (3) the owner;
- 34 (4) all persons who have, as of the date the petition was filed, a
 35 substantial interest of public record in the property;
- 36 (5) the assessor of the township in which the property is located,
 37 **or the county assessor if there is no township assessor for the**
 38 **township;** and
- 39 (6) the county property tax assessment board of appeals.

40 The department of local government finance shall give the notices at
 41 least ten (10) days before the day fixed for the hearing.

42 (i) After the hearing, the department of local government finance
 43 shall give the parties listed in subsection (h) notice by mail of the final
 44 determination of the department of local government finance.

45 (j) If the department of local government finance decides to:

- 46 (1) grant the petition submitted under subsection (b) after initial
 47 review of the petition under subsection (f) or after an appeal

1 under subsection (h); and
 2 (2) waive the taxes, special assessments, interest, penalties, and
 3 costs assessed against the property;
 4 the department of local government finance shall issue to the county
 5 auditor an order directing the removal from the tax duplicate of the
 6 taxes, special assessments, interest, penalties, and costs for which the
 7 waiver is granted.

8 (k) After:
 9 (1) at least thirty (30) days have passed since the issuance of a
 10 notice by the department of local government finance to the
 11 county property tax assessment board of appeals granting a
 12 petition filed under subsection (b), if no appeal has been filed; or
 13 (2) not more than thirty (30) days after receipt by the county
 14 property tax assessment board of appeals of a notice of a final
 15 determination of the department of local government finance
 16 granting a petition filed under subsection (b) after an appeal has
 17 been filed and heard under subsection (h);

18 the county auditor shall file a verified petition and an application for an
 19 order on the petition in the court in which the judgment of sale was
 20 entered asking the court to direct the county auditor to issue a tax deed
 21 to the real property. The petition shall contain the certificate of sale
 22 issued to the county, a copy of the petition filed under subsection (b),
 23 and a copy of the notice of the final determination of the department of
 24 local government finance directing the county auditor to remove the
 25 taxes, interest, penalties, and costs from the tax duplicate. Notice of the
 26 filing of the petition and application for an order on the petition shall
 27 be given, by mail, to the owner and any person with a substantial
 28 interest of public record in the property. A person owning or having an
 29 interest in the property may appear to object to the petition.

30 (l) The court shall enter an order directing the county auditor to
 31 issue a tax deed to the petitioner under subsection (b) if the court finds
 32 that the following conditions exist:

- 33 (1) The time for redemption has expired.
 34 (2) The property has not been redeemed before the expiration of
 35 the period of redemption specified in section 4 of this chapter.
 36 (3) All taxes, special assessments, interest, penalties, and costs
 37 have been waived by the department of local government finance
 38 or, to the extent not waived, paid by the petitioner under
 39 subsection (b).
 40 (4) All notices required by this section and sections 4.5 and 4.6 of
 41 this chapter have been given.
 42 (5) The petitioner under subsection (b) has complied with all the
 43 provisions of law entitling the petitioner to a tax deed.

44 (m) A tax deed issued under this section is uncontestable except by
 45 appeal from the order of the court directing the county auditor to issue
 46 the tax deed. The appeal must be filed not later than sixty (60) days
 47 after the date of the court's order.

1 SECTION 103. IC 6-1.1-31-5 IS AMENDED TO READ AS
 2 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 5. (a) Subject to
 3 this article, the rules adopted by the department of local government
 4 finance are the basis for determining the true tax value of tangible
 5 property.

6 (b) ~~Local~~ Assessing officials ~~members of the county property tax~~
 7 ~~assessment board of appeals, and county assessors~~ shall:

8 (1) comply with the rules, appraisal manuals, bulletins, and
 9 directives adopted by the department of local government finance;

10 (2) use the property tax forms, property tax returns, and notice
 11 forms prescribed by the department; and

12 (3) collect and record the data required by the department.

13 (c) In assessing tangible property, the ~~township assessors, members~~
 14 ~~of the county property tax assessment board of appeals, and county~~
 15 ~~assessors assessing officials~~ may consider factors in addition to those
 16 prescribed by the department of local government finance if the use of
 17 the additional factors is first approved by the department. Each
 18 ~~township assessor, of the county property tax assessment board of~~
 19 ~~appeals, and the county assessor assessing official~~ shall indicate on ~~his~~
 20 ~~the official's~~ records for each individual assessment whether:

21 (1) only the factors contained in the department's rules, forms, and
 22 returns have been considered; or

23 (2) factors in addition to those contained in the department's rules,
 24 forms, and returns have been considered.

25 SECTION 104. IC 6-1.1-31.5-2, AS AMENDED BY P.L.228-2005,
 26 SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 27 JULY 1, 2008]: Sec. 2. (a) Subject to section 3.5(e) of this chapter, the
 28 department shall adopt rules under IC 4-22-2 to prescribe computer
 29 specification standards and for the certification of:

30 (1) computer software;

31 (2) software providers;

32 (3) computer service providers; and

33 (4) computer equipment providers.

34 (b) The rules of the department shall provide for:

35 (1) the effective and efficient administration of assessment laws;

36 (2) the prompt updating of assessment data;

37 (3) the administration of information contained in the sales
 38 disclosure form, as required under IC 6-1.1-5.5; and

39 (4) other information necessary to carry out the administration of
 40 the property tax assessment laws.

41 (c) After ~~December 31, 1998, June 30, 2008~~, subject to section
 42 3.5(e) of this chapter a county:

43 (1) may contract only for computer software and with software
 44 providers, computer service providers, and equipment providers
 45 that are certified by the department under the rules described in
 46 subsection (a); **and**

47 (2) **may enter into a contract referred to in subdivision (1)**

- 1 **only if the department is a party to the contract.**
2 (d) The initial rules under this section must be adopted under
3 ~~IC 4-22-2 before January 1, 1998:~~
4 SECTION 105. IC 6-1.1-31.5-3.5, AS AMENDED BY
5 P.L.228-2005, SECTION 26, IS AMENDED TO READ AS
6 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 3.5. (a) Until the
7 system described in subsection (e) is implemented, each county shall
8 maintain a state certified computer system that has the capacity to:
9 (1) process and maintain assessment records;
10 (2) process and maintain standardized property tax forms;
11 (3) process and maintain standardized property assessment
12 notices;
13 (4) maintain complete and accurate assessment records for the
14 county; and
15 (5) process and compute complete and accurate assessments in
16 accordance with Indiana law.
17 The county assessor ~~with the recommendation of the township~~
18 ~~assessors~~ shall select the computer system. ~~used by township assessors~~
19 ~~and the county assessor in the county except in a county with an elected~~
20 ~~township assessor in every township. In a county with an elected~~
21 ~~township assessor in every township, the elected township assessors~~
22 ~~shall select a computer system based on a majority vote of the township~~
23 ~~assessors in the county.~~
24 (b) All information on a computer system referred to in subsection
25 (a) shall be readily accessible to:
26 ~~(1) township assessors;~~
27 ~~(2) the county assessor;~~
28 ~~(3) (1) the department of local government finance; and~~
29 ~~(4) members of the county property tax assessment board of~~
30 ~~appeals.~~
31 **(2) assessing officials.**
32 (c) The certified system referred to in subsection (a) used by the
33 counties must be:
34 (1) compatible with the data export and transmission
35 requirements in a standard format prescribed by the office of
36 technology established by IC 4-13.1-2-1 and approved by the
37 legislative services agency; and
38 (2) maintained in a manner that ensures prompt and accurate
39 transfer of data to the department of local government finance and
40 the legislative services agency.
41 (d) All standardized property forms and notices on the certified
42 computer system referred to in subsection (a) shall be maintained by
43 the ~~township assessor and the county assessor~~ in an accessible location
44 and in a format that is easily understandable for use by persons of the
45 county.
46 (e) The department shall adopt rules ~~before July 1, 2006;~~ for the
47 establishment of:

- 1 (1) a uniform and common property tax management system
 2 among all counties that:
- 3 (A) includes a combined mass appraisal and county auditor
 4 system integrated with a county treasurer system; and
 5 (B) replaces the computer system referred to in subsection (a);
 6 and
- 7 (2) a schedule for implementation of the system referred to in
 8 subdivision (1) structured to result in the implementation of the
 9 system in all counties with respect to an assessment date:
- 10 (A) determined by the department; and
 11 (B) specified in the rule.
- 12 (f) The department shall appoint an advisory committee to assist the
 13 department in the formulation of the rules referred to in subsection (e).
 14 The department shall determine the number of members of the
 15 committee. The committee:
- 16 (1) must include at least:
- 17 ~~(A) one (1) township assessor;~~
 18 ~~(B) (A) one (1) county assessor;~~
 19 ~~(C) (B) one (1) county auditor; and~~
 20 ~~(D) (C) one (1) county treasurer; and~~
- 21 (2) shall meet at times and locations determined by the
 22 department.
- 23 (g) Each member of the committee appointed under subsection (f)
 24 who is not a state employee is not entitled to the minimum salary per
 25 diem provided by IC 4-10-11-2.1(b). The member is entitled to
 26 reimbursement for traveling expenses as provided under IC 4-13-1-4
 27 and other expenses actually incurred in connection with the member's
 28 duties as provided in the state policies and procedures established by
 29 the Indiana department of administration and approved by the budget
 30 agency.
- 31 (h) Each member of the committee appointed under subsection (f)
 32 who is a state employee is entitled to reimbursement for traveling
 33 expenses as provided under IC 4-13-1-4 and other expenses actually
 34 incurred in connection with the member's duties as provided in the state
 35 policies and procedures established by the Indiana department of
 36 administration and approved by the budget agency.
- 37 (i) The department shall report to the budget committee in writing
 38 the department's estimate of the cost of implementation of the system
 39 referred to in subsection (e).
- 40 SECTION 106. IC 6-1.1-31.7-1 IS AMENDED TO READ AS
 41 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 1. As used in this
 42 chapter, "appraiser" refers to a professional appraiser or a professional
 43 appraisal firm that contracts with a ~~township~~ or county under
 44 IC 6-1.1-4.
- 45 SECTION 107. IC 6-1.1-31.7-3 IS AMENDED TO READ AS
 46 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 3. (a) The
 47 department shall adopt rules under IC 4-22-2 for the certification and

1 regulation of appraisers.

2 (b) **Subject to subsection (d)**, the rules of the department shall
3 provide for the following:

4 (1) Minimum appraiser qualifications.

5 (2) Minimum appraiser certification, training, and recertification
6 requirements.

7 (3) Sanctions for noncompliance with assessing laws and the rules
8 of the department, including laws and rules that set time
9 requirements for the completion of assessments.

10 (4) Appraiser contract requirements.

11 (5) Other provisions necessary to carry out the administration of
12 the property tax assessment laws.

13 (c) After December 31, 1998, a county or township may contract
14 only with appraisers that are certified by the department under the rules
15 described in subsection (a).

16 **(d) The rules referred to in subsection (b) that apply to**
17 **contracts with appraisers entered into after December 31, 2008,**
18 **must include level two assessor-appraiser certification under**
19 **IC 6-1.1-35.5 as part of the minimum appraiser qualifications for**
20 **each appraiser that performs assessments on behalf of the**
21 **contractor.**

22 SECTION 108. IC 6-1.1-35-1 IS AMENDED TO READ AS
23 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 1. The department
24 of local government finance shall:

25 (1) interpret the property tax laws of this state;

26 (2) instruct property tax officials about their taxation and
27 assessment duties; ~~and ensure that the county assessors, township~~
28 ~~assessors, and assessing officials are in compliance with section~~
29 ~~1.1 of this chapter;~~

30 (3) see that all property assessments are made in the manner
31 provided by law; and

32 (4) develop and maintain a manual for all assessing officials and
33 county assessors concerning:

34 (A) assessment duties and responsibilities of the various state
35 and local officials;

36 (B) assessment procedures and time limits for the completion
37 of assessment duties;

38 (C) changes in state assessment laws; and

39 (D) other matters relevant to the assessment duties of
40 assessing officials, county assessors, and other county
41 officials.

42 SECTION 109. IC 6-1.1-35-9 IS AMENDED TO READ AS
43 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 9. (a) All
44 information that is related to earnings, income, profits, losses, or
45 expenditures and that is:

46 (1) given by a person to:

47 (A) an assessing official;

- 1 ~~(B)~~ a member of a county property tax assessment board of
 2 appeals;
 3 ~~(C)~~ a county assessor;
 4 ~~(D)~~ **(B)** an employee of a person referred to in clauses (A)
 5 through ~~(C)~~; **an assessing official**; or
 6 ~~(E)~~ (C) an officer or employee of an entity that contracts with
 7 a board of county commissioners **or** a county assessor ~~or an~~
 8 elected township assessor under IC 6-1.1-36-12; or
 9 (2) acquired by:
 10 (A) an assessing official;
 11 ~~(B)~~ a member of a county property tax assessment board of
 12 appeals;
 13 ~~(C)~~ a county assessor;
 14 ~~(D)~~ **(B)** an employee of a person referred to in clauses (A)
 15 through ~~(C)~~; **an assessing official**; or
 16 ~~(E)~~ (C) an officer or employee of an entity that contracts with
 17 a board of county commissioners **or** a county assessor ~~or an~~
 18 elected township assessor under IC 6-1.1-36-12;
 19 in the performance of the person's duties;
 20 is confidential. The assessed valuation of tangible property is a matter
 21 of public record and is thus not confidential. Confidential information
 22 may be disclosed only in a manner that is authorized under subsection
 23 (b), (c), or (d).
 24 (b) Confidential information may be disclosed to:
 25 (1) an official or employee of:
 26 (A) this state or another state;
 27 (B) the United States; or
 28 (C) an agency or subdivision of this state, another state, or the
 29 United States;
 30 if the information is required in the performance of the official
 31 duties of the official or employee; or
 32 (2) an officer or employee of an entity that contracts with a board
 33 of county commissioners **or** a county assessor ~~or an elected~~
 34 township assessor under IC 6-1.1-36-12 if the information is
 35 required in the performance of the official duties of the officer or
 36 employee.
 37 (c) The following state agencies, or their authorized representatives,
 38 shall have access to the confidential farm property records and
 39 schedules that are on file in the office of a county ~~or township~~ assessor:
 40 (1) The Indiana state board of animal health, in order to perform
 41 its duties concerning the discovery and eradication of farm animal
 42 diseases.
 43 (2) The department of agricultural statistics of Purdue University,
 44 in order to perform its duties concerning the compilation and
 45 dissemination of agricultural statistics. ~~and~~
 46 (3) Any other state agency that needs the information in order to
 47 perform its duties.

1 (d) Confidential information may be disclosed during the course of
 2 a judicial proceeding in which the regularity of an assessment is
 3 questioned.

4 (e) Confidential information that is disclosed to a person under
 5 subsection (b) or (c) retains its confidential status. Thus, that person
 6 may disclose the information only in a manner that is authorized under
 7 subsection (b), (c), or (d).

8 (f) Notwithstanding any other provision of law:

9 (1) a person who:

10 (A) is an officer or employee of an entity that contracts with a
 11 board of county commissioners ~~or~~ a county assessor ~~or an~~
 12 ~~elected township assessor~~ under IC 6-1.1-36-12; and

13 (B) obtains confidential information under this section;

14 may not disclose that confidential information to any other
 15 person; and

16 (2) a person referred to in subdivision (1) must return all
 17 confidential information to the taxpayer not later than fourteen

18 (14) days after the earlier of:

19 (A) the completion of the examination of the taxpayer's
 20 personal property return under IC 6-1.1-36-12; or

21 (B) the termination of the contract.

22 SECTION 110. IC 6-1.1-35-11 IS AMENDED TO READ AS
 23 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 11. (a) An
 24 assessing official ~~member of a county property tax assessment board of~~
 25 ~~appeals, a state board member~~; or an employee of any ~~an~~ assessing
 26 official ~~county assessor, or board~~ shall immediately be dismissed from
 27 that position if the person discloses in an unauthorized manner any
 28 information that is classified as confidential under section 9 of this
 29 chapter.

30 (b) If an officer or employee of an entity that contracts with a board
 31 of county commissioners ~~or~~ a county assessor ~~or an elected township~~
 32 ~~assessor~~ under IC 6-1.1-36-12 discloses in an unauthorized manner any
 33 information that is classified as confidential under section 9 of this
 34 chapter:

35 (1) the contract between the entity and the board is void as of the
 36 date of the disclosure;

37 (2) the entity forfeits all right to payments owed under the
 38 contract after the date of disclosure;

39 (3) the entity and its affiliates are barred for three (3) years after
 40 the date of disclosure from entering into a contract with a board
 41 ~~or~~ a county assessor ~~or an elected township assessor~~ under
 42 IC 6-1.1-36-12; and

43 (4) the taxpayer whose information was disclosed has a right of
 44 action for triple damages against the entity.

45 SECTION 111. IC 6-1.1-35.2-2 IS AMENDED TO READ AS
 46 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 2. (a) In any year
 47 in which an assessing official ~~or a county assessor~~ takes office for the

1 first time, the department of local government finance shall conduct
 2 training sessions determined under the rules adopted by the department
 3 under IC 4-22-2 for ~~these the~~ new assessing officials. ~~and county~~
 4 ~~assessors. These~~ **The** sessions must be held at the locations described
 5 in subsection (b).

6 (b) To ensure that all newly elected or appointed assessing officials
 7 ~~and assessors~~ have an opportunity to attend the training sessions
 8 required by this section, the department of local government finance
 9 shall conduct the training sessions at a minimum of four (4) separate
 10 regional locations. The department shall determine the locations of the
 11 training sessions, but:

12 (1) at least one (1) training session must be held in the
 13 northeastern part of Indiana;

14 (2) at least one (1) training session must be held in the
 15 northwestern part of Indiana;

16 (3) at least one (1) training session must be held in the
 17 southeastern part of Indiana; and

18 (4) at least one (1) training session must be held in the
 19 southwestern part of Indiana.

20 The four (4) regional training sessions may not be held in Indianapolis.
 21 However, the department of local government finance may, after the
 22 conclusion of the four (4) training sessions, provide additional training
 23 sessions at locations determined by the department.

24 (c) Any new assessing official ~~or county assessor~~ who attends:

25 (1) a required session during the official's ~~or assessor's~~ term of
 26 office; or

27 (2) training between the date the person is elected to office and
 28 January 1 of the year the person takes office for the first time;

29 is entitled to receive the per diem per session set by the department of
 30 local government finance by rule adopted under IC 4-22-2 and a
 31 mileage allowance from the county in which the official resides.

32 (d) A person is entitled to a mileage allowance under this section
 33 only for travel between the person's place of work and the training
 34 session nearest to the person's place of work.

35 SECTION 112. IC 6-1.1-35.2-3 IS AMENDED TO READ AS
 36 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 3. (a) Each year
 37 the department of local government finance shall conduct the
 38 continuing education sessions required in the rules adopted by the
 39 department for all assessing officials ~~county assessors~~, and all ~~members~~
 40 ~~of; and~~ hearing officers for the county property tax assessment board
 41 of appeals. These sessions must be conducted at the locations described
 42 in subsection (b).

43 (b) To ensure that all assessing officials ~~assessors~~, and ~~members of~~
 44 ~~county property tax assessment boards of appeals and hearing officers~~
 45 have an opportunity to attend the continuing education sessions
 46 required by this section, the department of local government finance
 47 shall conduct the continuing education sessions at a minimum of four

1 (4) separate regional locations. The department shall determine the
2 locations of the continuing education sessions, but:

3 (1) at least one (1) continuing education session must be held in
4 the northeastern part of Indiana;

5 (2) at least one (1) continuing education session must be held in
6 the northwestern part of Indiana;

7 (3) at least one (1) continuing education session must be held in
8 the southeastern part of Indiana; and

9 (4) at least one (1) continuing education session must be held in
10 the southwestern part of Indiana.

11 The four (4) regional continuing education sessions may not be held in
12 Indianapolis. However, the department of local government finance
13 may, after the conclusion of the four (4) continuing education sessions,
14 provide additional continuing education sessions at locations
15 determined by the department.

16 (c) Any assessing official ~~county assessor~~, or ~~member of~~, and
17 hearing ~~officers~~ **officer** for the county property tax assessment board
18 of appeals who attends required sessions is entitled to receive a mileage
19 allowance and the per diem per session set by the department of local
20 government finance by rule adopted under IC 4-22-2 from the county
21 in which the official resides. A person is entitled to a mileage
22 allowance under this section only for travel between the person's place
23 of work and the training session nearest to the person's place of work.

24 SECTION 113. IC 6-1.1-35.2-5 IS AMENDED TO READ AS
25 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 5. A county that
26 is required to make a payment to an assessing official ~~a county~~
27 ~~assessor~~, or ~~member of~~, and ~~a hearing officers~~ **officer** for the county
28 property tax assessment board of appeals under this chapter must make
29 the payment regardless of an appropriation. The payment may be made
30 from the county's ~~cumulative~~ reassessment fund.

31 SECTION 114. IC 6-1.1-35.5-7, AS AMENDED BY P.L.219-2007,
32 SECTION 79, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
33 JANUARY 1, 2009]: Sec. 7. (a) With respect to level one and level two
34 certifications, the department of local government finance shall
35 establish a fair and reasonable fee for examination and certification
36 under this chapter. However, the fee does not apply to an ~~elected~~
37 assessing official, a ~~county assessor~~, a ~~member of~~, and hearing ~~officers~~
38 **officer** for a county property tax assessment board of appeals, or an
39 employee of an ~~elected~~ assessing official ~~county assessor~~, or county
40 property tax assessment board of appeals who is taking the level one
41 examination or the level two examination for the first time.

42 (b) The assessing official training account is established as an
43 account within the state general fund. All fees collected by the
44 department of local government finance shall be deposited in the
45 account. The account shall be administered by the department of local
46 government finance and does not revert to the state general fund at the
47 end of a fiscal year. The department of local government finance may

1 use money in the account for:

- 2 (1) testing and training of assessing officials, county assessors,
 3 members of a county property tax assessment board of appeals,
 4 and employees of assessing officials, county assessors, or the
 5 county property tax assessment board of appeals; and
 6 (2) administration of the level three certification program under
 7 section 4.5 of this chapter.

8 SECTION 115. IC 6-1.1-36-3 IS AMENDED TO READ AS
 9 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 3. (a) A township
 10 assessor's assessment or a county assessor's assessment of property is
 11 valid even if:

- 12 (1) ~~he the assessor~~ does not complete, or notify the county
 13 auditor of, the assessment by the time prescribed under IC 6-1.1-3
 14 or IC 6-1.1-4;
 15 (2) there is an irregularity or informality in the manner in which
 16 ~~he the assessor~~ makes the assessment; or
 17 (3) there is an irregularity or informality in the tax list.

18 An irregularity or informality in the assessment or the tax list may be
 19 corrected at any time.

20 (b) This section does not release a township assessor or county
 21 assessor from any duty to give notice or from any penalty imposed on
 22 ~~him the assessor~~ by law for ~~his the assessor's~~ failure to make ~~his the~~
 23 ~~assessor's~~ return within the time ~~period~~ prescribed in IC 6-1.1-3 or
 24 IC 6-1.1-4.

25 SECTION 116. IC 6-1.1-36-4 IS AMENDED TO READ AS
 26 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 4. (a) An
 27 assessing official ~~a county assessor, a member of a county property tax~~
 28 ~~assessment board of appeals,~~ or a representative of the department of
 29 local government finance may file an affidavit with a circuit court of
 30 this state if:

- 31 (1) the official ~~or board member~~ or a representative ~~of the official~~
 32 ~~or board~~ has requested that a person give information or produce
 33 books or records; and
 34 (2) the person has not complied with the request.

35 The affidavit must state that the person has not complied with the
 36 request.

37 (b) When an affidavit is filed under subsection (a), the circuit court
 38 shall issue a writ which directs the person to appear at the office of the
 39 official or ~~board member~~ **representative** and to give the requested
 40 information or produce the requested books or records. The appropriate
 41 county sheriff shall serve the writ. A person who disobeys the writ is
 42 guilty of contempt of court.

43 (c) If a writ is issued under this section, the cost incurred in filing
 44 the affidavit, in the issuance of the writ, and in the service of the writ
 45 shall be charged to the person against whom the writ is issued. If a writ
 46 is not issued, all costs shall be charged to the county in which the
 47 circuit court proceedings are held, and the board of commissioners of

1 that county shall allow a claim for the costs.

2 SECTION 117. IC 6-1.1-36-5 IS AMENDED TO READ AS
3 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 5. In order to
4 discharge their official duties, the following officials may administer
5 oaths and affirmations:

- 6 ~~(1) Assessing officials.~~
7 ~~(2) (1) County assessors.~~
8 **(2) Township assessors.**
9 (3) County auditors.
10 (4) Members of a county property tax assessment board of
11 appeals.
12 (5) Members of the Indiana board.

13 SECTION 118. IC 6-1.1-36-7 IS AMENDED TO READ AS
14 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 7. (a) The
15 department of local government finance may cancel any property taxes
16 assessed against real property owned by a county, township, city, or
17 town if a petition requesting that the department cancel the taxes is
18 submitted by the auditor, assessor, and treasurer of the county in which
19 the real property is located.

20 (b) The department of local government finance may cancel any
21 property taxes assessed against real property owned by this state if a
22 petition requesting that the department cancel the taxes is submitted by:

- 23 (1) the governor; or
24 (2) the chief administrative officer of the state agency which
25 supervises the real property.

26 However, if the petition is submitted by the chief administrative officer
27 of a state agency, the governor must approve the petition.

28 (c) The department of local government finance may compromise
29 the amount of property taxes, together with any interest or penalties on
30 those taxes, assessed against the fixed or distributable property owned
31 by a bankrupt railroad, which is under the jurisdiction of:

- 32 (1) a federal court under 11 U.S.C. 1163;
33 (2) Chapter X of the Acts of Congress Relating to Bankruptcy (11
34 U.S.C. 701-799); or
35 (3) a comparable bankruptcy law.

36 (d) After making a compromise under subsection (c) and after
37 receiving payment of the compromised amount, the department of local
38 government finance shall distribute to each county treasurer an amount
39 equal to the product of:

- 40 (1) the compromised amount; multiplied by
41 (2) a fraction, the numerator of which is the total of the particular
42 county's property tax levies against the railroad for the
43 compromised years, and the denominator of which is the total of
44 all property tax levies against the railroad for the compromised
45 years.

46 (e) After making the distribution under subsection (d), the
47 department of local government finance shall direct the auditors of

1 each county to remove from the tax rolls the amount of all property
2 taxes assessed against the bankrupt railroad for the compromised years.

3 (f) The county auditor of each county receiving money under
4 subsection (d) shall allocate that money among the county's taxing
5 districts. The auditor shall allocate to each taxing district an amount
6 equal to the product of:

7 (1) the amount of money received by the county under subsection
8 (d); multiplied by

9 (2) a fraction, the numerator of which is the total of the taxing
10 district's property tax levies against the railroad for the
11 compromised years, and the denominator of which is the total of
12 all property tax levies against the railroad in that county for the
13 compromised years.

14 (g) The money allocated to each taxing district shall be apportioned
15 and distributed among the taxing units of that taxing district in the
16 same manner and at the same time that property taxes are apportioned
17 and distributed.

18 (h) The department of local government finance may, with the
19 approval of the attorney general, compromise the amount of property
20 taxes, together with any interest or penalties on those taxes, assessed
21 against property owned by a person that has a case pending under state
22 or federal bankruptcy law. Property taxes that are compromised under
23 this section shall be distributed and allocated at the same time and in
24 the same manner as regularly collected property taxes. The department
25 of local government finance may compromise property taxes under this
26 subsection only if:

27 (1) a petition is filed with the department of local government
28 finance that requests the compromise and ~~that~~ is signed and
29 approved by the assessor, auditor, and treasurer of each county
30 and the assessor of each township **(if any)**, that is entitled to
31 receive any part of the compromised taxes;

32 (2) the compromise significantly advances the time of payment of
33 the taxes; and

34 (3) the compromise is in the best interest of the state and the
35 taxing units that are entitled to receive any part of the
36 compromised taxes.

37 (i) A taxing unit that receives funds under this section is not
38 required to include the funds in its budget estimate for any budget year
39 which begins after the budget year in which it receives the funds.

40 (j) A county treasurer, with the consent of the county auditor and the
41 county assessor, may compromise the amount of property taxes,
42 interest, or penalties owed in a county by an entity that has a case
43 pending under Title 11 of the United States Code (Bankruptcy Code)
44 by accepting a single payment that must be at least seventy-five percent
45 (75%) of the total amount owed in the county.

46 SECTION 119. IC 6-1.1-36-12, AS AMENDED BY P.L.154-2006,
47 SECTION 54, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

1 JANUARY 1, 2009]: Sec. 12. (a) A board of county commissioners **or**
 2 a county assessor ~~or an elected township assessor~~ may enter into a
 3 contract for the discovery of property that has been undervalued or
 4 omitted from assessment. The contract must prohibit payment to the
 5 contractor for discovery of undervaluation or omission with respect to
 6 a parcel or personal property return before all appeals of the assessment
 7 of the parcel or the assessment under the return have been finalized.
 8 The contract may require the contractor to:

9 (1) examine and verify the accuracy of personal property returns
 10 filed by taxpayers ~~with a township assessor of a township~~ in the
 11 county; and

12 (2) compare a return with the books of the taxpayer and with
 13 personal property owned, held, possessed, controlled, or occupied
 14 by the taxpayer.

15 (b) This subsection applies if funds are not appropriated for
 16 payment of services performed under a contract described in subsection
 17 (a). The county auditor may create a special nonreverting fund in which
 18 the county treasurer shall deposit the amount of taxes, including
 19 penalties and interest, that result from additional assessments on
 20 undervalued or omitted property collected from all taxing jurisdictions
 21 in the county after deducting the amount of any property tax credits that
 22 reduce the owner's property tax liability for the undervalued or omitted
 23 property. The fund remains in existence during the term of the contract.
 24 Distributions shall be made from the fund without appropriation only
 25 for the following purposes:

26 (1) All contract fees and other costs related to the contract.

27 (2) After the payments required by subdivision (1) have been
 28 made and the contract has expired, the county auditor shall
 29 distribute all money remaining in the fund to the appropriate
 30 taxing units in the county using the property tax rates of each
 31 taxing unit in effect at the time of the distribution.

32 (c) A board of county commissioners **or** a county assessor ~~or an~~
 33 ~~elected township assessor~~ may not contract for services under
 34 subsection (a) on a percentage basis.

35 SECTION 120. IC 6-1.1-36-13 IS AMENDED TO READ AS
 36 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 13. When a
 37 political subdivision is formed, the auditor of the county in which the
 38 political subdivision is situated shall, at the written request of the
 39 legislative body of the political subdivision, prepare a list of all the
 40 lands and lots within the limits of the political subdivision, and the
 41 county auditor shall deliver the list to the appropriate township
 42 assessor, **or the county assessor if there is no township assessor for**
 43 **the township**, on or before the assessment date which immediately
 44 follows the date of incorporation. The county auditor shall use the
 45 records in the auditor's office in order to compile the list.

46 SECTION 121. IC 6-1.1-37-2 IS AMENDED TO READ AS
 47 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 2. ~~A county or~~

1 township ~~An assessing official member of a county or state board, or~~
 2 ~~employee or a representative of such an official or board~~ **the**
 3 **department of local government finance** who:

4 (1) knowingly assesses any property at more or less than what ~~he~~
 5 **the official or representative** believes is the proper assessed
 6 value of the property;

7 (2) knowingly fails to perform any of the duties imposed on ~~him~~
 8 **the official or representative** under the general assessment
 9 provisions of this article; or

10 (3) recklessly violates any of the other general assessment
 11 provisions of this article;

12 commits a Class A misdemeanor.

13 SECTION 122. IC 6-1.1-37-7 IS AMENDED TO READ AS
 14 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 7. (a) If a person
 15 fails to file a required personal property return on or before the due
 16 date, the county auditor shall add a penalty of twenty-five dollars (\$25)
 17 to the person's next property tax installment. The county auditor shall
 18 also add an additional penalty to the taxes payable by the person if ~~he~~
 19 **the person** fails to file the personal property return within thirty (30)
 20 days after the due date. The amount of the additional penalty is twenty
 21 percent (20%) of the taxes finally determined to be due with respect to
 22 the personal property which should have been reported on the return.

23 (b) For purposes of this section, a personal property return is not due
 24 until the expiration of any extension period granted by the township **or**
 25 **county** assessor under IC 6-1.1-3-7(b).

26 (c) The penalties prescribed under this section do not apply to an
 27 individual or ~~his~~ **the individual's** dependents if ~~he~~ **the individual**:

28 (1) is in the military or naval forces of the United States on the
 29 assessment date; and

30 (2) is covered by the federal Soldiers' and Sailors' Civil Relief
 31 Act.

32 (d) If a person subject to IC 6-1.1-3-7(d) fails to include on a
 33 personal property return the information, if any, that the department of
 34 local government finance requires under IC 6-1.1-3-9 or IC 6-1.1-5-13,
 35 the county auditor shall add a penalty to the property tax installment
 36 next due for the return. The amount of the penalty is twenty-five dollars
 37 (\$25).

38 (e) If the total assessed value that a person reports on a personal
 39 property return is less than the total assessed value that the person is
 40 required by law to report and if the amount of the undervaluation
 41 exceeds five percent (5%) of the value that should have been reported
 42 on the return, then the county auditor shall add a penalty of twenty
 43 percent (20%) of the additional taxes finally determined to be due as
 44 a result of the undervaluation. The penalty shall be added to the
 45 property tax installment next due for the return on which the property
 46 was undervalued. If a person has complied with all of the requirements
 47 for claiming a deduction, an exemption, or an adjustment for abnormal

1 obsolescence, then the increase in assessed value that results from a
2 denial of the deduction, exemption, or adjustment for abnormal
3 obsolescence is not considered to result from an undervaluation for
4 purposes of this subsection.

5 (f) A penalty is due with an installment under subsection (a), (d), or
6 (e) whether or not an appeal is filed under IC 6-1.1-15-5 with respect
7 to the tax due on that installment.

8 SECTION 123. IC 6-1.1-37-7.5 IS AMENDED TO READ AS
9 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 7.5. A person who
10 fails to provide, within forty-five (45) days after the filing deadline,
11 evidence of the filing of a personal property return to the **township**
12 assessor ~~of the township in which the owner resides, or the county~~
13 **assessor**, as required under IC 6-1.1-3-1(d), shall pay to the **township**
14 ~~in which the owner resides, county~~ a penalty equal to ten percent
15 (10%) of the tax liability.

16 SECTION 124. IC 6-1.1-37-8 IS AMENDED TO READ AS
17 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 8. A township
18 assessor, **or the county assessor if there is no township assessor for**
19 **the township**, shall inform the county auditor of any vending machine
20 which does not, as required under ~~IC 1971~~, IC 6-1.1-3-8, have an
21 identification device on its face. The county auditor shall then add a
22 one dollar ~~(\$1.00)~~ **(\$1)** penalty to the next property tax installment of
23 the person on whose premises the machine is located.

24 SECTION 125. IC 6-1.1-37-10.7, AS ADDED BY P.L.67-2006,
25 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
26 JULY 1, 2008]: Sec. 10.7. (a) For purposes of this section, "immediate
27 family member of the taxpayer" means an individual who:

- 28 (1) is the spouse, child, stepchild, parent, or stepparent of the
29 taxpayer, including adoptive relationships; and
- 30 (2) resides in the taxpayer's home.

31 (b) The county treasurer shall do the following:

- 32 (1) Waive the penalty imposed under section 10(a) of this chapter
33 if the taxpayer or the taxpayer's representative:
 - 34 (A) petitions the county treasurer to waive the penalty not later
35 than thirty (30) days after the due date of the installment
36 subject to the penalty; and
 - 37 (B) files with the petition written proof that during the seven
38 (7) day period ending on the installment due date the taxpayer
39 or an immediate family member of the taxpayer died.

- 40 (2) Give written notice to the taxpayer or the taxpayer's
41 representative by mail of the treasurer's determination on the
42 petition not later than thirty (30) days after the petition is filed
43 with the treasurer.

44 (c) The department of local government finance shall prescribe:

- 45 (1) the form of the petition; and
- 46 (2) the type of written proof;

47 required under subsection (b).

1 (d) A taxpayer or a taxpayer's representative may appeal a
 2 determination of the county treasurer under subsection (b) to deny a
 3 penalty waiver by ~~requesting~~ **filing a notice** in writing ~~a preliminary~~
 4 ~~conference~~ with the treasurer not more than forty-five (45) days after
 5 the treasurer gives the taxpayer or the taxpayer's representative notice
 6 of the determination. An appeal initiated under this subsection is
 7 processed and determined in the same manner that an appeal is
 8 processed and determined under IC 6-1.1-15.

9 SECTION 126. IC 6-1.1-42-27 IS AMENDED TO READ AS
 10 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 27. (a) A property
 11 owner who desires to obtain the deduction provided by section 24 of
 12 this chapter must file a certified deduction application, on forms
 13 prescribed by the department of local government finance, with the
 14 auditor of the county in which the property is located. Except as
 15 otherwise provided in subsection (b) or (e), the deduction application
 16 must be filed before May 10 of the year in which the addition to
 17 assessed valuation is made.

18 (b) If notice of the addition to assessed valuation or new assessment
 19 for any year is not given to the property owner before April 10 of that
 20 year, the deduction application required by this section may be filed not
 21 later than thirty (30) days after the date such a notice is mailed to the
 22 property owner at the address shown on the records of the township **or**
 23 **county** assessor.

24 (c) The certified deduction application required by this section must
 25 contain the following information:

- 26 (1) The name of each owner of the property.
- 27 (2) A certificate of completion of a voluntary remediation under
 28 IC 13-25-5-16.
- 29 (3) Proof that each owner who is applying for the deduction:
 - 30 (A) has never had an ownership interest in an entity that
 31 contributed; and
 - 32 (B) has not contributed;
 33 a contaminant (as defined in IC 13-11-2-42) that is the subject of
 34 the voluntary remediation, as determined under the written
 35 standards adopted by the department of environmental
 36 management.
- 37 (4) Proof that the deduction was approved by the appropriate
 38 designating body.
- 39 (5) A description of the property for which a deduction is claimed
 40 in sufficient detail to afford identification.
- 41 (6) The assessed value of the improvements before remediation
 42 and redevelopment.
- 43 (7) The increase in the assessed value of improvements resulting
 44 from remediation and redevelopment.
- 45 (8) The amount of the deduction claimed for the first year of the
 46 deduction.

47 (d) A certified deduction application filed under subsection (a) or

1 (b) is applicable for the year in which the addition to assessed value or
 2 assessment of property is made and each subsequent year to which the
 3 deduction applies under the resolution adopted under section 24 of this
 4 chapter.

5 (e) A property owner who desires to obtain the deduction provided
 6 by section 24 of this chapter but who has failed to file a deduction
 7 application within the dates prescribed in subsection (a) or (b) may file
 8 a deduction application between March 1 and May 10 of a subsequent
 9 year which is applicable for the year filed and the subsequent years
 10 without any additional certified deduction application being filed for
 11 the amounts of the deduction which would be applicable to such years
 12 under this chapter if such a deduction application had been filed in
 13 accordance with subsection (a) or (b).

14 (f) On verification of the correctness of a certified deduction
 15 application by the assessor of the township in which the property is
 16 located, **or the county assessor if there is no township assessor for**
 17 **the township**, the county auditor shall, if the property is covered by a
 18 resolution adopted under section 24 of this chapter, make the
 19 appropriate deduction.

20 (g) The amount and period of the deduction provided for property
 21 by section 24 of this chapter are not affected by a change in the
 22 ownership of the property if the new owner of the property:

23 (1) is a person that:

24 (A) has never had an ownership interest in an entity that
 25 contributed; and

26 (B) has not contributed;

27 a contaminant (as defined in IC 13-11-2-42) that is the subject of
 28 the voluntary remediation, as determined under the written
 29 standards adopted by the department of environmental
 30 management;

31 (2) continues to use the property in compliance with any
 32 standards established under sections 7 and 23 of this chapter; and

33 (3) files an application in the manner provided by subsection (e).

34 (h) The township assessor, **or the county assessor if there is no**
 35 **township assessor for the township**, shall include a notice of the
 36 deadlines for filing a deduction application under subsections (a) and
 37 (b) with each notice to a property owner of an addition to assessed
 38 value or of a new assessment.

39 SECTION 127. IC 6-1.1-45.5-3, AS ADDED BY P.L.208-2005,
 40 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 41 JANUARY 1, 2009]: Sec. 3. On receipt of a petition under section 2 of
 42 this chapter, the county auditor shall determine whether the petition is
 43 complete. If the petition is not complete, the county auditor shall return
 44 the petition to the petitioner and describe the defects in the petition.
 45 The petitioner may correct the defects and file the completed petition
 46 with the county auditor. On receipt of a complete petition, the county
 47 auditor shall forward a copy of the complete petition to:

- 1 (1) the assessor of the township in which the brownfield is
 2 located, **or the county assessor if there is no township assessor**
 3 **for the township;**
 4 (2) the owner, if different from the petitioner;
 5 (3) all persons that have, as of the date of the filing of the petition,
 6 a substantial property interest of public record in the brownfield;
 7 (4) the board;
 8 (5) the fiscal body;
 9 (6) the department of environmental management; and
 10 (7) the department.

11 SECTION 128. IC 6-1.1-45.5-4, AS ADDED BY P.L.208-2005,
 12 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 13 JANUARY 1, 2009]: Sec. 4. On receipt of a complete petition as
 14 provided under sections 2 and 3 of this chapter, the board shall at its
 15 earliest opportunity conduct a public hearing on the petition. The board
 16 shall give notice of the date, time, and place fixed for the hearing:

- 17 (1) by mail to:
 18 (A) the petitioner;
 19 (B) the owner, if different from the petitioner;
 20 (C) all persons that have, as of the date the petition was filed,
 21 a substantial interest of public record in the brownfield; and
 22 (D) the assessor of the township in which the brownfield is
 23 located, **or the county assessor if there is no township**
 24 **assessor for the township;** and
 25 (2) under IC 5-3-1.

26 SECTION 129. IC 6-1.1-45.5-8, AS ADDED BY P.L.208-2005,
 27 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 28 JANUARY 1, 2009]: Sec. 8. (a) The department shall give notice of its
 29 determination under section 7 of this chapter and the right to seek an
 30 appeal of the determination by mail to:

- 31 (1) the petitioner;
 32 (2) the owner, if different from the petitioner;
 33 (3) all persons that have, as of the date the petition was filed
 34 under section 2 of this chapter, a substantial property interest of
 35 public record in the brownfield;
 36 (4) the assessor of the township in which the brownfield is
 37 located, **or the county assessor if there is no township assessor**
 38 **for the township;**
 39 (5) the board;
 40 (6) the fiscal body; and
 41 (7) the county auditor.

42 (b) A person aggrieved by a determination of the department under
 43 section 7 of this chapter may obtain an additional review by the
 44 department and a public hearing by filing a petition for review with the
 45 county auditor of the county in which the brownfield is located not
 46 more than thirty (30) days after the department gives notice of the
 47 determination under subsection (a). The county auditor shall transmit

1 the petition to the department not more than ten (10) days after the
2 petition is filed.

3 (c) On receipt by the department of a petition for review, the
4 department shall set a date, time, and place for a hearing. At least ten
5 (10) days before the date fixed for the hearing, the department shall
6 give notice by mail of the date, time, and place fixed for the hearing to:

- 7 (1) the person that filed the appeal;
- 8 (2) the petitioner;
- 9 (3) the owner, if different from the petitioner;
- 10 (4) all persons that have, as of the date the petition is filed, a
11 substantial interest of public record in the brownfield;
- 12 (5) the assessor of the township in which the brownfield is
13 located, **or the county assessor if there is no township assessor**
14 **for the township;**
- 15 (6) the board;
- 16 (7) the fiscal body; and
- 17 (8) the county auditor.

18 (d) After the hearing, the department shall give the parties listed in
19 subsection (c) notice by mail of the final determination of the
20 department. The department's final determination under this subsection
21 is subject to the limitations in subsections (f)(2) and (g).

22 (e) The petitioner under section 2 of this chapter shall provide to the
23 county auditor reasonable proof of ownership of the brownfield:

- 24 (1) if a petition is not filed under subsection (b), at least thirty
25 (30) days but not more than one hundred twenty (120) days after
26 notice is given under subsection (a); or
- 27 (2) after notice is given under subsection (d) but not more than
28 ninety (90) days after notice is given under subsection (d).

29 (f) The county auditor:

- 30 (1) shall, subject to subsection (g), reduce or remove the
31 delinquent tax liability on the tax duplicate in the amount stated
32 in:

- 33 (A) if a petition is not filed under subsection (b), the
34 determination of the department under section 7 of this
35 chapter; or
- 36 (B) the final determination of the department under this
37 section;

38 not more than thirty (30) days after receipt of the proof of
39 ownership required in subsection (e); and

- 40 (2) may not reduce or remove any delinquent tax liability on the
41 tax duplicate if the petitioner under section 2 of this chapter fails
42 to provide proof of ownership as required in subsection (e).

43 (g) A reduction or removal of delinquent tax liability under
44 subsection (f) applies until the county auditor makes a determination
45 under this subsection. After the date referred to in section 2(6) of this
46 chapter, the county auditor shall determine if the petitioner successfully
47 completed the plan described in section 2(5) of this chapter by that

1 date. If the county auditor determines that the petitioner completed the
 2 plan by that date, the reduction or removal of delinquent tax liability
 3 under subsection (f) becomes permanent. If the county auditor
 4 determines that the petitioner did not complete the plan by that date,
 5 the county auditor shall restore to the tax duplicate the delinquent taxes
 6 reduced or removed under subsection (f), along with interest in the
 7 amount that would have applied if the delinquent taxes had not been
 8 reduced or removed.

9 SECTION 130. IC 6-1.5-5-2, AS AMENDED BY P.L.219-2007,
 10 SECTION 89, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 11 JANUARY 1, 2009]: Sec. 2. (a) After receiving a petition for review
 12 that is filed under a statute listed in section 1(a) of this chapter, the
 13 Indiana board shall, at its earliest opportunity:

- 14 (1) conduct a hearing; or
- 15 (2) cause a hearing to be conducted by an administrative law
 16 judge.

17 The Indiana board may determine to conduct the hearing under
 18 subdivision (1) on its own motion or on request of a party to the appeal.

19 (b) In its resolution of a petition, the Indiana board may correct any
 20 errors that may have been made and adjust the assessment in
 21 accordance with the correction.

22 (c) The Indiana board shall give notice of the date fixed for the
 23 hearing by mail to:

- 24 (1) the taxpayer;
- 25 (2) the department of local government finance; and
- 26 (3) the appropriate:
 - 27 (A) township assessor (**if any**);
 - 28 (B) county assessor; and
 - 29 (C) county auditor.

30 (d) With respect to an appeal of the assessment of real property or
 31 personal property filed after June 30, 2005, the notices required under
 32 subsection (c) must include the following:

- 33 (1) The action of the department of local government finance with
 34 respect to the appealed items.
- 35 (2) A statement that a taxing unit receiving the notice from the
 36 county auditor under subsection (e) may:
 - 37 (A) attend the hearing;
 - 38 (B) offer testimony; and
 - 39 (C) file an amicus curiae brief in the proceeding.

40 (e) If, after receiving notice of a hearing under subsection (c), the
 41 county auditor determines that the assessed value of the appealed items
 42 constitutes at least one percent (1%) of the total gross certified assessed
 43 value of a particular taxing unit for the assessment date immediately
 44 preceding the assessment date for which the appeal was filed, the
 45 county auditor shall send a copy of the notice to the affected taxing
 46 unit. A taxing unit that receives a notice from the county auditor under
 47 this subsection is not a party to the appeal. Failure of the county auditor

1 to send a copy of the notice to the affected taxing unit does not affect
2 the validity of the appeal or delay the appeal.

3 (f) The Indiana board shall give the notices required under
4 subsection (c) at least thirty (30) days before the day fixed for the
5 hearing.

6 SECTION 131. IC 6-1.5-5-5, AS AMENDED BY P.L.154-2006,
7 SECTION 63, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
8 JANUARY 1, 2009]: Sec. 5. After the hearing, the Indiana board shall
9 give the petitioner, the township assessor (**if any**), the county assessor,
10 the county auditor, and the department of local government finance:

11 (1) notice, by mail, of its final determination, findings of fact, and
12 conclusions of law; and

13 (2) notice of the procedures the petitioner or the department of
14 local government finance must follow in order to obtain court
15 review of the final determination of the Indiana board.

16 The county auditor shall provide copies of the documents described in
17 subdivisions (1) and (2) to the taxing units entitled to notice under
18 section 2(e) of this chapter.

19 SECTION 132. IC 6-2.5-8-1, AS AMENDED BY P.L.219-2007,
20 SECTION 91, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
21 JANUARY 1, 2009]: Sec.1. (a) A retail merchant may not make a retail
22 transaction in Indiana, unless the retail merchant has applied for a
23 registered retail merchant's certificate.

24 (b) A retail merchant may obtain a registered retail merchant's
25 certificate by filing an application with the department and paying a
26 registration fee of twenty-five dollars (\$25) for each place of business
27 listed on the application. The retail merchant shall also provide such
28 security for payment of the tax as the department may require under
29 IC 6-2.5-6-12.

30 (c) The retail merchant shall list on the application the location
31 (including the township) of each place of business where the retail
32 merchant makes retail transactions. However, if the retail merchant
33 does not have a fixed place of business, the retail merchant shall list the
34 retail merchant's residence as the retail merchant's place of business. In
35 addition, a public utility may list only its principal Indiana office as its
36 place of business for sales of public utility commodities or service, but
37 the utility must also list on the application the places of business where
38 it makes retail transactions other than sales of public utility
39 commodities or service.

40 (d) Upon receiving a proper application, the correct fee, and the
41 security for payment, if required, the department shall issue to the retail
42 merchant a separate registered retail merchant's certificate for each
43 place of business listed on the application. Each certificate shall bear
44 a serial number and the location of the place of business for which it is
45 issued.

46 (e) If a retail merchant intends to make retail transactions during a
47 calendar year at a new Indiana place of business, the retail merchant

1 must file a supplemental application and pay the fee for that place of
2 business.

3 (f) A registered retail merchant's certificate is valid for two (2) years
4 after the date the registered retail merchant's certificate is originally
5 issued or renewed. If the retail merchant has filed all returns and
6 remitted all taxes the retail merchant is currently obligated to file or
7 remit, the department shall renew the registered retail merchant's
8 certificate within thirty (30) days after the expiration date, at no cost to
9 the retail merchant.

10 (g) The department may not renew a registered retail merchant
11 certificate of a retail merchant who is delinquent in remitting sales or
12 use tax. The department, at least sixty (60) days before the date on
13 which a retail merchant's registered retail merchant's certificate expires,
14 shall notify a retail merchant who is delinquent in remitting sales or use
15 tax that the department will not renew the retail merchant's registered
16 retail merchant's certificate.

17 (h) A retail merchant engaged in business in Indiana as defined in
18 IC 6-2.5-3-1(c) who makes retail transactions that are only subject to
19 the use tax must obtain a registered retail merchant's certificate before
20 making those transactions. The retail merchant may obtain the
21 certificate by following the same procedure as a retail merchant under
22 subsections (b) and (c), except that the retail merchant must also
23 include on the application:

- 24 (1) the names and addresses of the retail merchant's principal
- 25 employees, agents, or representatives who engage in Indiana in
- 26 the solicitation or negotiation of the retail transactions;
- 27 (2) the location of all of the retail merchant's places of business in
- 28 Indiana, including offices and distribution houses; and
- 29 (3) any other information that the department requests.

30 (i) The department may permit an out-of-state retail merchant to
31 collect the use tax. However, before the out-of-state retail merchant
32 may collect the tax, the out-of-state retail merchant must obtain a
33 registered retail merchant's certificate in the manner provided by this
34 section. Upon receiving the certificate, the out-of-state retail merchant
35 becomes subject to the same conditions and duties as an Indiana retail
36 merchant and must then collect the use tax due on all sales of tangible
37 personal property that the out-of-state retail merchant knows is
38 intended for use in Indiana.

39 (j) Except as provided in subsection (k), the department shall submit
40 to the township assessor, **or the county assessor if there is no**
41 **township assessor for the township**, before July 15 of each year:

- 42 (1) the name of each retail merchant that has newly obtained a
- 43 registered retail merchant's certificate between March 2 of the
- 44 preceding year and March 1 of the current year for a place of
- 45 business located in the township **or county**; and
- 46 (2) the address of each place of business of the taxpayer in the
- 47 township **or county**.

1 (k) If the duties of the township assessor have been transferred to
 2 the county assessor as described in IC 6-1.1-1-24 **(before its repeal)**,
 3 the department shall submit the information listed in subsection (j) to
 4 the county assessor.

5 SECTION 133. IC 6-6-5.5-19 IS AMENDED TO READ AS
 6 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 19. (a) As used
 7 in this section, "assessed value" means an amount equal to the true tax
 8 value of commercial vehicles that:

9 (1) are subject to the commercial vehicle excise tax under this
 10 chapter; and

11 (2) would have been subject to assessment as personal property
 12 on March 1, 2000, under the law in effect before January 1, 2000.

13 (b) For calendar year 2001, a taxing unit's base revenue shall be
 14 determined as provided in subsection (f). For calendar years that begin
 15 after December 31, 2001, a taxing unit's base revenue shall be
 16 determined by multiplying the previous year's base revenue by one
 17 hundred five percent (105%).

18 (c) The amount of commercial vehicle excise tax distributed to the
 19 taxing units of Indiana from the commercial vehicle excise tax fund
 20 shall be determined in the manner provided in this section. ~~On or~~
 21 ~~before June 1, 2000, each township assessor of a county shall deliver~~
 22 ~~to the county assessor a list that states by taxing district the total~~
 23 ~~assessed value as shown on the information returns filed with the~~
 24 ~~assessor on or before May 15, 2000.~~

25 (d) On or before July 1, 2000, each county assessor shall certify to
 26 the county auditor the assessed value of commercial vehicles in every
 27 taxing district.

28 (e) On or before August 1, 2000, the county auditor shall certify the
 29 following to the department of local government finance:

30 (1) The total assessed value of commercial vehicles in the county.

31 (2) The total assessed value of commercial vehicles in each taxing
 32 district of the county.

33 (f) The department of local government finance shall determine
 34 each taxing unit's base revenue by applying the current tax rate for each
 35 taxing district to the certified assessed value from each taxing district.
 36 The department of local government finance shall also determine the
 37 following:

38 (1) The total amount of base revenue to be distributed from the
 39 commercial vehicle excise tax fund in 2001 to all taxing units in
 40 Indiana.

41 (2) The total amount of base revenue to be distributed from the
 42 commercial vehicle excise tax fund in 2001 to all taxing units in
 43 each county.

44 (3) Each county's total distribution percentage. A county's total
 45 distribution percentage shall be determined by dividing the total
 46 amount of base revenue to be distributed in 2001 to all taxing
 47 units in the county by the total base revenue to be distributed

1 statewide.

2 (4) Each taxing unit's distribution percentage. A taxing unit's
3 distribution percentage shall be determined by dividing each
4 taxing unit's base revenue by the total amount of base revenue to
5 be distributed in 2001 to all taxing units in the county.

6 (g) The department of local government finance shall certify each
7 taxing unit's base revenue and distribution percentage for calendar year
8 2001 to the auditor of state on or before September 1, 2000.

9 (h) The auditor of state shall keep permanent records of each taxing
10 unit's base revenue and distribution percentage for calendar year 2001
11 for purposes of determining the amount of money each taxing unit in
12 Indiana is entitled to receive in calendar years that begin after
13 December 31, 2001.

14 SECTION 134. IC 6-8.1-7-1, AS AMENDED BY P.L.219-2007,
15 SECTION 92, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
16 JANUARY 1, 2009]: Sec. 1. (a) This subsection does not apply to the
17 disclosure of information concerning a conviction on a tax evasion
18 charge. Unless in accordance with a judicial order or as otherwise
19 provided in this chapter, the department, its employees, former
20 employees, counsel, agents, or any other person may not divulge the
21 amount of tax paid by any taxpayer, terms of a settlement agreement
22 executed between a taxpayer and the department, investigation records,
23 investigation reports, or any other information disclosed by the reports
24 filed under the provisions of the law relating to any of the listed taxes,
25 including required information derived from a federal return, except to:

- 26 (1) members and employees of the department;
27 (2) the governor;
28 (3) the attorney general or any other legal representative of the
29 state in any action in respect to the amount of tax due under the
30 provisions of the law relating to any of the listed taxes; or
31 (4) any authorized officers of the United States;

32 when it is agreed that the information is to be confidential and to be
33 used solely for official purposes.

34 (b) The information described in subsection (a) may be revealed
35 upon the receipt of a certified request of any designated officer of the
36 state tax department of any other state, district, territory, or possession
37 of the United States when:

- 38 (1) the state, district, territory, or possession permits the exchange
39 of like information with the taxing officials of the state; and
40 (2) it is agreed that the information is to be confidential and to be
41 used solely for tax collection purposes.

42 (c) The information described in subsection (a) relating to a person
43 on public welfare or a person who has made application for public
44 welfare may be revealed to the director of the division of family
45 resources, and to any director of a county office of family and children
46 located in Indiana, upon receipt of a written request from either director
47 for the information. The information shall be treated as confidential by

1 the directors. In addition, the information described in subsection (a)
2 relating to a person who has been designated as an absent parent by the
3 state Title IV-D agency shall be made available to the state Title IV-D
4 agency upon request. The information shall be subject to the
5 information safeguarding provisions of the state and federal Title IV-D
6 programs.

7 (d) The name, address, Social Security number, and place of
8 employment relating to any individual who is delinquent in paying
9 educational loans owed to a postsecondary educational institution may
10 be revealed to that institution if it provides proof to the department that
11 the individual is delinquent in paying for educational loans. This
12 information shall be provided free of charge to approved postsecondary
13 educational institutions (as defined by IC 21-7-13-6(a)). The
14 department shall establish fees that all other institutions must pay to the
15 department to obtain information under this subsection. However, these
16 fees may not exceed the department's administrative costs in providing
17 the information to the institution.

18 (e) The information described in subsection (a) relating to reports
19 submitted under IC 6-6-1.1-502 concerning the number of gallons of
20 gasoline sold by a distributor and IC 6-6-2.5 concerning the number of
21 gallons of special fuel sold by a supplier and the number of gallons of
22 special fuel exported by a licensed exporter or imported by a licensed
23 transporter may be released by the commissioner upon receipt of a
24 written request for the information.

25 (f) The information described in subsection (a) may be revealed
26 upon the receipt of a written request from the administrative head of a
27 state agency of Indiana when:

28 (1) the state agency shows an official need for the information;
29 and

30 (2) the administrative head of the state agency agrees that any
31 information released will be kept confidential and will be used
32 solely for official purposes.

33 (g) The name and address of retail merchants, including township,
34 as specified in IC 6-2.5-8-1(j) may be released solely for tax collection
35 purposes to township assessors (**if any**) and county assessors.

36 (h) The department shall notify the appropriate innkeepers' tax
37 board, bureau, or commission that a taxpayer is delinquent in remitting
38 innkeepers' taxes under IC 6-9.

39 (i) All information relating to the delinquency or evasion of the
40 motor vehicle excise tax may be disclosed to the bureau of motor
41 vehicles in Indiana and may be disclosed to another state, if the
42 information is disclosed for the purpose of the enforcement and
43 collection of the taxes imposed by IC 6-6-5.

44 (j) All information relating to the delinquency or evasion of
45 commercial vehicle excise taxes payable to the bureau of motor
46 vehicles in Indiana may be disclosed to the bureau and may be
47 disclosed to another state, if the information is disclosed for the

1 purpose of the enforcement and collection of the taxes imposed by
2 IC 6-6-5.5.

3 (k) All information relating to the delinquency or evasion of
4 commercial vehicle excise taxes payable under the International
5 Registration Plan may be disclosed to another state, if the information
6 is disclosed for the purpose of the enforcement and collection of the
7 taxes imposed by IC 6-6-5.5.

8 (l) This section does not apply to:

- 9 (1) the beer excise tax (IC 7.1-4-2);
- 10 (2) the liquor excise tax (IC 7.1-4-3);
- 11 (3) the wine excise tax (IC 7.1-4-4);
- 12 (4) the hard cider excise tax (IC 7.1-4-4.5);
- 13 (5) the malt excise tax (IC 7.1-4-5);
- 14 (6) the motor vehicle excise tax (IC 6-6-5);
- 15 (7) the commercial vehicle excise tax (IC 6-6-5.5); and
- 16 (8) the fees under IC 13-23.

17 (m) The name and business address of retail merchants within each
18 county that sell tobacco products may be released to the division of
19 mental health and addiction and the alcohol and tobacco commission
20 solely for the purpose of the list prepared under IC 6-2.5-6-14.2.

21 SECTION 135. IC 25-34.1-3-8, AS AMENDED BY P.L.57-2007,
22 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
23 JANUARY 1, 2009]: Sec. 8. (a) This section does not preclude a
24 person who:

- 25 (1) is not licensed or certified as a real estate appraiser under this
26 section; and
- 27 (2) is licensed as a broker under this article;

28 from appraising real estate in Indiana for compensation.

29 (b) As used in this section, "federal act" refers to Title XI of the
30 Financial Institutions Reform, Recovery, and Enforcement Act (12
31 U.S.C. 3331 through 3351).

32 (c) The commission shall adopt rules to establish a real estate
33 appraiser licensure and certification program to be administered by the
34 board.

35 (d) The commission may not adopt rules under this section except
36 upon the action and written recommendations of the board under
37 IC 25-34.1-8-6.5.

38 (e) The real estate appraiser licensure and certification program
39 established by the commission under this section must meet the
40 requirements of:

- 41 (1) the federal act;
- 42 (2) any federal regulations adopted under the federal act; and
- 43 (3) any other requirements established by the commission as
44 recommended by the board, including requirements for education,
45 experience, examination, reciprocity, and temporary practice.

46 (f) The real estate appraiser licensure and certification requirements
47 established by the commission under this section must require a person

1 to meet the standards for real estate appraiser certification and
2 licensure established:

- 3 (1) under the federal act;
- 4 (2) by federal regulations; and
- 5 (3) **under** any other requirements established by the commission
6 as recommended by the board, including requirements for
7 education, experience, examination, reciprocity, and temporary
8 practice.

9 (g) The commission may require continuing education as a
10 condition of renewal for real estate appraiser licensure and
11 certification.

12 (h) The following are not required to be a licensed or certified real
13 estate appraiser to perform the requirements of IC 6-1.1-4:

- 14 (1) A county assessor. ~~who holds office under IC 36-2-15.~~
- 15 (2) A township assessor. ~~who holds office under IC 36-6-5.~~
- 16 (3) An individual employed by an officer described in subdivision
17 ~~(1) or (2).~~ **employee of a county or township assessor.**

18 (i) Notwithstanding IC 25-34.1-3-2(a):

- 19 (1) only a person who receives a license or certificate issued
20 under the real estate appraiser licensure and certification program
21 established under this section may appraise real estate involved
22 in transactions governed by:

23 (A) the federal act; and

24 (B) any regulations adopted under the federal act;

25 as determined under rules adopted by the commission, as
26 recommended by the board; and

- 27 (2) a person who receives a license or certificate issued under the
28 real estate appraiser licensure and certification program
29 established under this section may appraise real estate not
30 involved in transactions governed by:

31 (A) the federal act; and

32 (B) any regulations adopted under the federal act;

33 as determined under rules adopted by the commission, as
34 recommended by the board.

35 SECTION 136. IC 32-21-2-13, AS AMENDED BY P.L.219-2007,
36 SECTION 100, IS AMENDED TO READ AS FOLLOWS
37 [EFFECTIVE JANUARY 1, 2009]: Sec. 13. (a) Except as provided in
38 subsection (c), if the auditor of the county or the township assessor (**if**
39 **any**) under IC 6-1.1-5-9 and IC 6-1.1-5-9.1 determines it necessary, an
40 instrument transferring fee simple title to less than the whole of a tract
41 that will result in the division of the tract into at least two (2) parcels
42 for property tax purposes may not be recorded unless the auditor or
43 township assessor is furnished a drawing or other reliable evidence of
44 the following:

- 45 (1) The number of acres in each new tax parcel being created.
- 46 (2) The existence or absence of improvements on each new tax
47 parcel being created.

1 (3) The location within the original tract of each new tax parcel
2 being created.

3 (b) Any instrument that is accepted for recording and placed of
4 record that bears the endorsement required by IC 36-2-11-14 is
5 presumed to comply with this section.

6 (c) If the duties of the township assessor have been transferred to the
7 county assessor as described in IC 6-1.1-1-24 (**before its repeal**), a
8 reference to the township assessor in this section is considered to be a
9 reference to the county assessor.

10 SECTION 137. IC 32-28-3-1, AS AMENDED BY P.L.219-2007,
11 SECTION 101, IS AMENDED TO READ AS FOLLOWS
12 [EFFECTIVE JANUARY 1, 2009]: Sec. 1. (a) A contractor, a
13 subcontractor, a mechanic, a lessor leasing construction and other
14 equipment and tools, whether or not an operator is also provided by the
15 lessor, a journeyman, a laborer, or any other person performing labor
16 or furnishing materials or machinery, including the leasing of
17 equipment or tools, for:

- 18 (1) the erection, alteration, repair, or removal of:
19 (A) a house, mill, manufactory, or other building; or
20 (B) a bridge, reservoir, system of waterworks, or other
21 structure;
22 (2) the construction, alteration, repair, or removal of a walk or
23 sidewalk located on the land or bordering the land, a stile, a well,
24 a drain, a drainage ditch, a sewer, or a cistern; or
25 (3) any other earth moving operation;
26 may have a lien as set forth in this section.

27 (b) A person described in subsection (a) may have a lien separately
28 or jointly:

- 29 (1) upon the house, mill, manufactory, or other building, bridge,
30 reservoir, system of waterworks, or other structure, sidewalk,
31 walk, stile, well, drain, drainage ditch, sewer, cistern, or earth:
32 (A) that the person erected, altered, repaired, moved, or
33 removed; or
34 (B) for which the person furnished materials or machinery of
35 any description; and
36 (2) on the interest of the owner of the lot or parcel of land:
37 (A) on which the structure or improvement stands; or
38 (B) with which the structure or improvement is connected;
39 to the extent of the value of any labor done or the material furnished,
40 or both, including any use of the leased equipment and tools.

41 (c) All claims for wages of mechanics and laborers employed in or
42 about a shop, mill, wareroom, storeroom, manufactory or structure,
43 bridge, reservoir, system of waterworks or other structure, sidewalk,
44 walk, stile, well, drain, drainage ditch, cistern, or any other earth
45 moving operation shall be a lien on all the:

- 46 (1) machinery;
47 (2) tools;

- 1 (3) stock;
 2 (4) material; or
 3 (5) finished or unfinished work;
 4 located in or about the shop, mill, wareroom, storeroom, manufactory
 5 or other building, bridge, reservoir, system of waterworks, or other
 6 structure, sidewalk, walk, stile, well, drain, drainage ditch, sewer,
 7 cistern, or earth used in a business.
- 8 (d) If the person, firm, limited liability company, or corporation
 9 described in subsection (a) or (c) is in failing circumstances, the claims
 10 described in this section shall be preferred debts whether a claim or
 11 notice of lien has been filed.
- 12 (e) Subject to subsection (f), a contract:
 13 (1) for the construction, alteration, or repair of a Class 2 structure
 14 (as defined in IC 22-12-1-5);
 15 (2) for the construction, alteration, or repair of an improvement on
 16 the same real estate auxiliary to a Class 2 structure (as defined in
 17 IC 22-12-1-5);
 18 (3) for the construction, alteration, or repair of property that is:
 19 (A) owned, operated, managed, or controlled by a:
 20 (i) public utility (as defined in IC 8-1-2-1);
 21 (ii) municipally owned utility (as defined in IC 8-1-2-1);
 22 (iii) joint agency (as defined in IC 8-1-2.2-2);
 23 (iv) rural electric membership corporation formed under
 24 IC 8-1-13-4;
 25 (v) rural telephone cooperative corporation formed under
 26 IC 8-1-17; or
 27 (vi) not-for-profit utility (as defined in IC 8-1-2-125);
 28 regulated under IC 8; and
 29 (B) intended to be used and useful for the production,
 30 transmission, delivery, or furnishing of heat, light, water,
 31 telecommunications services, or power to the public; or
 32 (4) to prepare property for Class 2 residential construction;
 33 may include a provision or stipulation in the contract of the owner and
 34 principal contractor that a lien may not attach to the real estate,
 35 building, structure or any other improvement of the owner.
- 36 (f) A contract containing a provision or stipulation described in
 37 subsection (e) must meet the requirements of this subsection to be valid
 38 against subcontractors, mechanics, journeymen, laborers, or persons
 39 performing labor upon or furnishing materials or machinery for the
 40 property or improvement of the owner. The contract must:
 41 (1) be in writing;
 42 (2) contain specific reference by legal description of the real
 43 estate to be improved;
 44 (3) be acknowledged as provided in the case of deeds; and
 45 (4) be filed and recorded in the recorder's office of the county in
 46 which the real estate, building, structure, or other improvement is
 47 situated not more than five (5) days after the date of execution of

- 1 the contract.
- 2 A contract containing a provision or stipulation described in subsection
- 3 (e) does not affect a lien for labor, material, or machinery supplied
- 4 before the filing of the contract with the recorder.
- 5 (g) Upon the filing of a contract under subsection (f), the recorder
- 6 shall:
- 7 (1) record the contract at length in the order of the time it was
- 8 received in books provided by the recorder for that purpose;
- 9 (2) index the contract in the name of the:
- 10 (A) contractor; and
- 11 (B) owner;
- 12 in books kept for that purpose; and
- 13 (3) collect a fee for recording the contract as is provided for the
- 14 recording of deeds and mortgages.
- 15 (h) A person, firm, partnership, limited liability company, or
- 16 corporation that sells or furnishes on credit any material, labor, or
- 17 machinery for the alteration or repair of an owner occupied single or
- 18 double family dwelling or the appurtenances or additions to the
- 19 dwelling to:
- 20 (1) a contractor, subcontractor, mechanic; or
- 21 (2) anyone other than the occupying owner or the owner's legal
- 22 representative;
- 23 must furnish to the occupying owner of the parcel of land where the
- 24 material, labor, or machinery is delivered a written notice of the
- 25 delivery or work and of the existence of lien rights not later than thirty
- 26 (30) days after the date of first delivery or labor performed. The
- 27 furnishing of the notice is a condition precedent to the right of
- 28 acquiring a lien upon the lot or parcel of land or the improvement on
- 29 the lot or parcel of land.
- 30 (i) A person, firm, partnership, limited liability company, or
- 31 corporation that sells or furnishes on credit material, labor, or
- 32 machinery for the original construction of a single or double family
- 33 dwelling for the intended occupancy of the owner upon whose real
- 34 estate the construction takes place to a contractor, subcontractor,
- 35 mechanic, or anyone other than the owner or the owner's legal
- 36 representatives must:
- 37 (1) furnish the owner of the real estate:
- 38 (A) as named in the latest entry in the transfer books described
- 39 in IC 6-1.1-5-4 of the county auditor; or
- 40 (B) if IC 6-1.1-5-9 applies, as named in the transfer books of
- 41 the township assessor (**if any**) or the county assessor;
- 42 with a written notice of the delivery or labor and the existence of
- 43 lien rights not later than sixty (60) days after the date of the first
- 44 delivery or labor performed; and
- 45 (2) file a copy of the written notice in the recorder's office of the
- 46 county not later than sixty (60) days after the date of the first
- 47 delivery or labor performed.

1 The furnishing and filing of the notice is a condition precedent to the
 2 right of acquiring a lien upon the real estate or upon the improvement
 3 constructed on the real estate.

4 (j) A lien for material or labor in original construction does not
 5 attach to real estate purchased by an innocent purchaser for value
 6 without notice of a single or double family dwelling for occupancy by
 7 the purchaser unless notice of intention to hold the lien is recorded
 8 under section 3 of this chapter before recording the deed by which the
 9 purchaser takes title.

10 SECTION 138. IC 32-28-3-3, AS AMENDED BY P.L.219-2007,
 11 SECTION 102, IS AMENDED TO READ AS FOLLOWS
 12 [EFFECTIVE JANUARY 1, 2009]: Sec. 3. (a) Except as provided in
 13 subsection (b), a person who wishes to acquire a lien upon property,
 14 whether the claim is due or not, must file in duplicate a sworn
 15 statement and notice of the person's intention to hold a lien upon the
 16 property for the amount of the claim:

17 (1) in the recorder's office of the county; and
 18 (2) not later than ninety (90) days after performing labor or
 19 furnishing materials or machinery described in section 1 of this
 20 chapter.

21 The statement and notice of intention to hold a lien may be verified and
 22 filed on behalf of a client by an attorney registered with the clerk of the
 23 supreme court as an attorney in good standing under the requirements
 24 of the supreme court.

25 (b) This subsection applies to a person that performs labor or
 26 furnishes materials or machinery described in section 1 of this chapter
 27 related to a Class 2 structure (as defined in IC 22-12-1-5) or an
 28 improvement on the same real estate auxiliary to a Class 2 structure (as
 29 defined in IC 22-12-1-5). A person who wishes to acquire a lien upon
 30 property, whether the claim is due or not, must file in duplicate a sworn
 31 statement and notice of the person's intention to hold a lien upon the
 32 property for the amount of the claim:

33 (1) in the recorder's office of the county; and
 34 (2) not later than sixty (60) days after performing labor or
 35 furnishing materials or machinery described in section 1 of this
 36 chapter.

37 The statement and notice of intention to hold a lien may be verified and
 38 filed on behalf of a client by an attorney registered with the clerk of the
 39 supreme court as an attorney in good standing under the requirements
 40 of the supreme court.

41 (c) A statement and notice of intention to hold a lien filed under this
 42 section must specifically set forth:

43 (1) the amount claimed;
 44 (2) the name and address of the claimant;
 45 (3) the owner's:
 46 (A) name; and
 47 (B) latest address as shown on the property tax records of the

- 1 county; and
- 2 (4) the:
 - 3 (A) legal description; and
 - 4 (B) street and number, if any;
- 5 of the lot or land on which the house, mill, manufactory or other
- 6 buildings, bridge, reservoir, system of waterworks, or other
- 7 structure may stand or be connected with or to which it may be
- 8 removed.

9 The name of the owner and legal description of the lot or land will be
 10 sufficient if they are substantially as set forth in the latest entry in the
 11 transfer books described in IC 6-1.1-5-4 of the county auditor or, if
 12 IC 6-1.1-5-9 applies, the transfer books of the township assessor (**if**
 13 **any**) or the county assessor at the time of filing of the notice of
 14 intention to hold a lien.

- 15 (d) The recorder shall:
 - 16 (1) mail, first class, one (1) of the duplicates of the statement and
 - 17 notice of intention to hold a lien to the owner named in the
 - 18 statement and notice not later than three (3) business days after
 - 19 recordation;
 - 20 (2) post records as to the date of the mailing; and
 - 21 (3) collect a fee of two dollars (\$2) from the lien claimant for each
 - 22 statement and notice that is mailed.

23 The statement and notice shall be addressed to the latest address of the
 24 owner as specifically set out in the sworn statement and notice of the
 25 person intending to hold a lien upon the property.

26 SECTION 139. IC 34-17-2-1 IS AMENDED TO READ AS
 27 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 1. (**a**) An information
 28 described in IC 34-17-1-1 may be filed:

- 29 (1) by the prosecuting attorney in the circuit court of the proper
- 30 county, upon the prosecuting attorney’s own relation, whenever
- 31 the prosecuting attorney:
 - 32 (A) determines it to be the prosecuting attorney's duty to do so;
 - 33 or
 - 34 (B) is directed by the court or other competent authority; or
- 35 (2) by any other person on the person’s own relation, whenever
- 36 the person claims an interest in the office, franchise, or
- 37 corporation that is the subject of the information.

38 **(b) The prosecuting attorney shall file an information in the**
 39 **circuit court of the county against the county assessor under**
 40 **IC 34-17-1-1(2) if the board of county commissioners adopts an**
 41 **ordinance under IC 6-1.1-4-31(f).**

42 SECTION 140. IC 36-1-8-14.2, AS AMENDED BY P.L.219-2007,
 43 SECTION 105, IS AMENDED TO READ AS FOLLOWS
 44 [EFFECTIVE JANUARY 1, 2009]: Sec. 14.2. (a) As used in this
 45 section, the following terms have the meanings set forth in IC 6-1.1-1:

- 46 (1) Assessed value.
- 47 (2) Exemption.

- 1 (3) Owner.
 2 (4) Person.
 3 (5) Property taxation.
 4 (6) Real property.
 5 (7) Township assessor.
- 6 (b) As used in this section, "PILOTS" means payments in lieu of
 7 taxes.
- 8 (c) As used in this section, "property owner" means the owner of
 9 real property described in IC 6-1.1-10-16.7.
- 10 (d) Subject to the approval of a property owner, the governing body
 11 of a political subdivision may adopt an ordinance to require the
 12 property owner to pay PILOTS at times set forth in the ordinance with
 13 respect to real property that is subject to an exemption under
 14 IC 6-1.1-10-16.7, if the improvements that qualify the real property for
 15 an exemption were begun or acquired after December 31, 2001. The
 16 ordinance remains in full force and effect until repealed or modified by
 17 the governing body, subject to the approval of the property owner.
- 18 (e) The PILOTS must be calculated so that the PILOTS are in an
 19 amount equal to the amount of property taxes that would have been
 20 levied by the governing body for the political subdivision upon the real
 21 property described in subsection (d) if the property were not subject to
 22 an exemption from property taxation.
- 23 (f) PILOTS shall be imposed as are property taxes and shall be
 24 based on the assessed value of the real property described in subsection
 25 (d). ~~Except as provided in subsection (j);~~ The township assessors
 26 **assessor, or the county assessor if there is no township assessor for**
 27 **the township**, shall assess the real property described in subsection (d)
 28 as though the property were not subject to an exemption.
- 29 (g) PILOTS collected under this section shall be deposited in the
 30 unit's affordable housing fund established under IC 5-20-5-15.5 and
 31 used for any purpose for which the affordable housing fund may be
 32 used.
- 33 (h) PILOTS shall be due as set forth in the ordinance and bear
 34 interest, if unpaid, as in the case of other taxes on property. PILOTS
 35 shall be treated in the same manner as taxes for purposes of all
 36 procedural and substantive provisions of law.
- 37 (i) This section does not apply to a county that contains a
 38 consolidated city or to a political subdivision of the county.
- 39 ~~(j) If the duties of the township assessor have been transferred to the~~
 40 ~~county assessor as described in IC 6-1.1-1-24, a reference to the~~
 41 ~~township assessor in this section is considered to be a reference to the~~
 42 ~~county assessor.~~
- 43 SECTION 141. IC 36-2-5-5 IS AMENDED TO READ AS
 44 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 5. (a) Before the
 45 Thursday after the first Monday in August of each year, each county
 46 officer and township assessor **(if any)** shall prepare an itemized
 47 estimate of the amount of money required for ~~his~~ **the officer's or**

1 **assessor's** office for the next calendar year. Each budget estimate
2 under this section must include:

- 3 (1) the compensation of the officer;
- 4 (2) the expense of employing deputies;
- 5 (3) the expense of office supplies, itemized by the quantity and
6 probable cost of each kind of supplies;
- 7 (4) the expense of litigation for the office; and
- 8 (5) other expenses of the office, specifically itemized;

9 that are payable out of the county treasury.

10 (b) If all or part of the expenses of a county office may be paid out
11 of the county treasury, but only under an order of the county executive
12 to that effect, the expenses of the office shall be included in the
13 officer's budget estimate and may not be included in the county
14 executive's budget estimate.

15 SECTION 142. IC 36-2-6-8 IS AMENDED TO READ AS
16 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 8. (a) The county
17 executive or a court may not make an allowance to a county officer for:

- 18 (1) services rendered in a criminal action;
- 19 (2) services rendered in a civil action; or
- 20 (3) extra services rendered in ~~his~~ **the county officer's** capacity as
21 a county officer.

22 (b) The county executive may make an allowance to the clerk of the
23 circuit court, county auditor, county treasurer, county sheriff, township
24 assessor (**if any**), or county assessor, or to any of those officers'
25 employees, only if:

- 26 (1) the allowance is specifically required by law; or
- 27 (2) the county executive finds, on the record, that the allowance
28 is necessary in the public interest.

29 (c) A member of the county executive who recklessly violates
30 subsection (b) commits a Class C misdemeanor and forfeits ~~his~~ **the**
31 **member's** office.

32 SECTION 143. IC 36-2-6-22, AS AMENDED BY P.L.219-2007,
33 SECTION 107, IS AMENDED TO READ AS FOLLOWS
34 [EFFECTIVE JANUARY 1, 2009]: Sec. 22. (a) As used in this section,
35 the following terms have the meanings set forth in IC 6-1.1-1:

- 36 (1) Assessed value.
- 37 (2) Exemption.
- 38 (3) Owner.
- 39 (4) Person.
- 40 (5) Property taxation.
- 41 (6) Real property.
- 42 (7) Township assessor.

43 (b) As used in this section, "PILOTS" means payments in lieu of
44 taxes.

45 (c) As used in this section, "property owner" means the owner of
46 real property described in IC 6-1.1-10-16.7 that is not located in a
47 county containing a consolidated city.

1 (d) Subject to the approval of a property owner, the fiscal body of
 2 a county may adopt an ordinance to require the property owner to pay
 3 PILOTS at times set forth in the ordinance with respect to real property
 4 that is subject to an exemption under IC 6-1.1-10-16.7. The ordinance
 5 remains in full force and effect until repealed or modified by the
 6 legislative body, subject to the approval of the property owner.

7 (e) The PILOTS must be calculated so that the PILOTS are in an
 8 amount equal to the amount of property taxes that would have been
 9 levied upon the real property described in subsection (d) if the property
 10 were not subject to an exemption from property taxation.

11 (f) PILOTS shall be imposed in the same manner as property taxes
 12 and shall be based on the assessed value of the real property described
 13 in subsection (d). ~~Except as provided in subsection (i);~~ The township
 14 ~~assessors~~ **assessor, or the county assessor if there is no township**
 15 **assessor for the township**, shall assess the real property described in
 16 subsection (d) as though the property were not subject to an exemption.

17 (g) PILOTS collected under this section shall be distributed in the
 18 same manner as if they were property taxes being distributed to taxing
 19 units in the county.

20 (h) PILOTS shall be due as set forth in the ordinance and bear
 21 interest, if unpaid, as in the case of other taxes on property. PILOTS
 22 shall be treated in the same manner as taxes for purposes of all
 23 procedural and substantive provisions of law.

24 ~~(i) If the duties of the township assessor have been transferred to the~~
 25 ~~county assessor as described in IC 6-1.1-1-24, a reference to the~~
 26 ~~township assessor in this section is considered to be a reference to the~~
 27 ~~county assessor."~~

28 Delete pages 34 through 136.

29 Page 137, delete lines 1 through 16.

30 Page 137, line 34, delete "the" and insert "a".

31 Page 137, line 34, after "assessor" insert "**to whom assessment**
 32 **duties prescribed by IC 6-1.1 have been transferred under**
 33 **IC 36-2-15-5"**.

34 Page 137, delete lines 36 through 42, begin a new paragraph and
 35 insert:

36 "SECTION 146. IC 36-2-15-5, AS AMENDED BY P.L.219-2007,
 37 SECTION 108, IS AMENDED TO READ AS FOLLOWS
 38 [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) The county assessor shall
 39 perform the functions assigned by statute to the county assessor,
 40 including the following:

- 41 (1) Countywide equalization.
- 42 (2) Selection and maintenance of a countywide computer system.
- 43 (3) Certification of gross assessments to the county auditor.
- 44 (4) Discovery of omitted property.
- 45 (5) In a county in which:
 - 46 (A) the transfer of duties is required by subsection (e); **or**
 - 47 (B) the transfer of duties to the county assessor has been

- 1 **approved in a referendum under subsection (g);**
 2 performance of the assessment duties prescribed by IC 6-1.1.
- 3 (b) The county assessor shall perform the functions of an assessing
 4 official under IC 36-6-5-2 in a township with a township
 5 assessor-trustee if the township assessor-trustee:
 6 (1) fails to make a report that is required by law;
 7 (2) fails to deliver a property tax record to the appropriate officer
 8 or board;
 9 (3) fails to deliver an assessment to the county assessor; or
 10 (4) fails to perform any other assessing duty as required by statute
 11 or rule of the department of local government finance;
 12 within the time period prescribed by statute or rule of the department
 13 or within a later time that is necessitated by reason of another official
 14 failing to perform the official's functions in a timely manner.
- 15 (c) A township with a township trustee-assessor may, with the
 16 consent of the township board, enter into an agreement with:
 17 (1) the county assessor; or
 18 (2) another township assessor in the county;
 19 to perform any of the functions of an assessing official. A township
 20 trustee-assessor may not contract for the performance of any function
 21 for a period of time that extends beyond the completion of the township
 22 trustee-assessor's term of office.
- 23 (d) A transfer of duties between assessors under subsection (e) **or**
 24 **(g)** does not affect:
 25 (1) any assessment, assessment appeal, or other official action
 26 made by an assessor before the transfer; or
 27 (2) any pending action against, or the rights of any party that may
 28 possess a legal claim against, an assessor that is not described in
 29 subdivision (1).
- 30 Any assessment, assessment appeal, or other official action of an
 31 assessor made by the assessor within the scope of the assessor's official
 32 duties before the transfer is considered as having been made by the
 33 assessor to whom the duties are transferred.
- 34 (e) If for a particular general election after June 30, 2008, the person
 35 elected to the office of township assessor or the office of township
 36 trustee-assessor has not attained the certification of a level two
 37 assessor-appraiser as provided in IC 3-8-1-23.5 before the date the term
 38 of office begins, the assessment duties prescribed by IC 6-1.1 that
 39 would otherwise be performed in the township by the township
 40 assessor or township trustee-assessor are transferred to the county
 41 assessor on that date. If assessment duties in a township are transferred
 42 to the county assessor under this subsection, those assessment duties
 43 are transferred back to the township assessor or township
 44 trustee-assessor (as appropriate) if at a later election a person who has
 45 attained the certification of a level two assessor-appraiser as provided
 46 in IC 3-8-1-23.5 is elected to the office of township assessor or the
 47 office of township trustee-assessor.

1 (f) If assessment duties in a township are transferred to the county
2 assessor under subsection (e):

3 (1) the office of elected township assessor remains vacant for the
4 period during which the assessment duties prescribed by IC 6-1.1
5 are transferred to the county assessor; and

6 (2) the office of township trustee remains in place for the purpose
7 of carrying out all functions of the office other than assessment
8 duties prescribed by IC 6-1.1.

9 **(g) The county legislative body may adopt an ordinance to hold
10 a referendum in a particular township in the county under sections
11 8 through 12 of this chapter to determine whether to transfer to the
12 county assessor the assessment duties prescribed by IC 6-1.1 that
13 would otherwise be performed by the elected township assessor or
14 township trustee-assessor of the township. An ordinance may not
15 be adopted under this subsection in a year in which an election of
16 township assessors will be held in the county.**

17 **(h) If assessment duties prescribed by IC 6-1.1 are transferred
18 from a particular township to the county assessor as the result of
19 a referendum under this chapter, the county legislative body may
20 adopt an ordinance to hold a referendum in that township under
21 section 13 of this chapter to determine whether to transfer those
22 duties back to the elected township assessor or township
23 trustee-assessor in the township.**

24 SECTION 147. IC 36-2-15-7, AS ADDED BY P.L.219-2007,
25 SECTION 109, IS AMENDED TO READ AS FOLLOWS
26 [EFFECTIVE UPON PASSAGE]: Sec. 7. (a) Each county assessor,
27 elected township assessor, or township trustee-assessor whose
28 assessment duties prescribed by IC 6-1.1 will be transferred under
29 ~~section 5~~ of this chapter shall:

30 (1) organize the records of the assessor's office relating to the
31 assessment of tangible property in a manner prescribed by the
32 department of local government finance; and

33 (2) transfer the records as directed by the department of local
34 government finance.

35 (b) The department of local government finance shall determine a
36 procedure and schedule for the transfer of the records and operations.
37 The assessors shall assist each other and coordinate their efforts to:

38 (1) ensure an orderly transfer of all records; and

39 (2) provide for an uninterrupted and professional transition of the
40 property assessment functions consistent with this chapter and the
41 directions of the department of local government finance.

42 SECTION 148. IC 36-2-15-8 IS ADDED TO THE INDIANA
43 CODE AS A NEW SECTION TO READ AS FOLLOWS
44 [EFFECTIVE UPON PASSAGE]: **Sec. 8. (a) Assessment duties are
45 transferred to the county assessor as described in section 5(g) of
46 this chapter only if a majority of the individuals in the township
47 who vote in a referendum that is conducted in accordance with this**

1 section and sections 9 through 12 of this chapter approves the
2 transfer.

3 (b) The question to be submitted to the voters in the referendum
4 must read as follows:

5 (1) In a township in which there is an elected township
6 assessor:

7 "Should the assessing duties of the elected township assessor
8 in the township be transferred to the county assessor?"

9 (2) In a township in which there is a township
10 trustee-assessor:

11 "Should the assessing duties of the township trustee-assessor
12 in the township be transferred to the county assessor?"

13 SECTION 149. IC 36-2-15-9 IS ADDED TO THE INDIANA
14 CODE AS A NEW SECTION TO READ AS FOLLOWS
15 [EFFECTIVE UPON PASSAGE]: **Sec. 9. (a) The county legislative**
16 **body shall act under IC 3-10-9-3 to certify the question to be voted**
17 **on at the referendum under this chapter to the county election**
18 **board.**

19 (b) Each county clerk shall, upon receiving the question certified
20 by the county legislative body under subsection (a), call a meeting
21 of the county election board to make arrangements for the
22 referendum.

23 (c) The referendum shall be held in the next primary or general
24 election in which all the registered voters who are residents of the
25 township in which the referendum is held are entitled to vote after
26 certification of the question under IC 3-10-9-3.

27 (d) The county legislative body shall advise the county election
28 board of the date on which the county legislative body desires that
29 the referendum be held, and, if practicable, the referendum shall
30 be held on the day specified by the county legislative body.

31 (e) The referendum shall be held under the direction of the
32 county election board, which shall take all steps necessary to carry
33 out the referendum.

34 (f) Not less than ten (10) days before the date on which the
35 referendum is to be held, the county election board shall cause
36 notice of the question that is to be voted upon at the referendum to
37 be published in accordance with IC 5-3-1.

38 SECTION 150. IC 36-2-15-10 IS ADDED TO THE INDIANA
39 CODE AS A NEW SECTION TO READ AS FOLLOWS
40 [EFFECTIVE UPON PASSAGE]: **Sec. 10. Each county election**
41 **board shall cause:**

42 (1) the question certified to the circuit court clerk by the
43 county legislative body to be placed on the ballot in the form
44 prescribed by IC 3-10-9-4; and

45 (2) an adequate supply of ballots and voting equipment to be
46 delivered to the precinct election board of each precinct in
47 which the referendum under this chapter is to be held.

48 SECTION 151. IC 36-2-15-11 IS ADDED TO THE INDIANA

1 CODE AS A NEW SECTION TO READ AS FOLLOWS
 2 [EFFECTIVE UPON PASSAGE]: **Sec. 11. The individuals entitled**
 3 **to vote in a referendum under this chapter are all the registered**
 4 **voters resident in the township in which the referendum is held.**

5 SECTION 152. IC 36-2-15-12 IS ADDED TO THE INDIANA
 6 CODE AS A NEW SECTION TO READ AS FOLLOWS
 7 [EFFECTIVE UPON PASSAGE]: **Sec. 12. (a) Each precinct election**
 8 **board shall count the affirmative votes and the negative votes cast**
 9 **in the referendum under this chapter and shall certify those two (2)**
 10 **totals to the county election board of the county. The circuit court**
 11 **clerk of the county shall, immediately after the votes cast in the**
 12 **referendum have been counted, certify the results of the**
 13 **referendum to the county legislative body. Upon receiving the**
 14 **certification of all the votes cast in the referendum, the county**
 15 **legislative body shall promptly notify the department of local**
 16 **government finance of the result of the referendum. If a majority**
 17 **of the individuals who voted in the referendum voted "yes" on the**
 18 **referendum question:**

19 (1) the county legislative body shall promptly notify:

20 (A) the county assessor;

21 (B) the elected township assessor or the township
 22 trustee-assessor in the township; and

23 (C) each candidate in an election described in subsection
 24 (b);

25 of the results of the referendum;

26 (2) with respect to a particular elected township assessor or
 27 township trustee-assessor in the county, the assessment duties
 28 prescribed by IC 6-1.1 are transferred to the county assessor
 29 on the expiration date of:

30 (A) the elected township assessor's term of office; or

31 (B) the township trustee-assessor's term of office;

32 that next succeeds the date of the referendum; and

33 (3) the office of elected township assessor remains vacant for
 34 the period during which the assessment duties prescribed by
 35 IC 6-1.1 are transferred to the county assessor.

36 (b) If:

37 (1) an election is held in a general election of an elected
 38 township assessor;

39 (2) a referendum is held under this chapter in the same
 40 general election concerning the transfer of assessment duties
 41 prescribed by IC 6-1.1 from the township assessor to the
 42 county assessor; and

43 (3) a majority of the individuals who voted in the referendum
 44 voted "yes" on the referendum question;

45 the results of the election of the elected township assessor are
 46 nullified.

47 SECTION 153. IC 36-2-15-13 IS ADDED TO THE INDIANA

1 CODE AS A NEW SECTION TO READ AS FOLLOWS
 2 [EFFECTIVE UPON PASSAGE]: **Sec. 13. If the county legislative**
 3 **body adopts an ordinance under section 5(h) of this chapter, a**
 4 **referendum shall be held in the manner provided in sections 8**
 5 **through 12 of this chapter, except as follows:**

6 (1) **The question to be submitted to the voters in the**
 7 **referendum must read as follows:**

8 (A) **In a township in which an elected township assessor**
 9 **would serve:**

10 "Should the assessing duties of the county assessor be
 11 transferred to the elected township assessor of the
 12 township?".

13 (B) **In a township in which a township trustee-assessor**
 14 **would serve:**

15 "Should the assessing duties of the county assessor be
 16 transferred to the township trustee-assessor of the
 17 township?".

18 (2) **The candidates for elected township assessor or township**
 19 **trustee-assessor for the term for which the assessment duties**
 20 **prescribed by IC 6-1.1 will be transferred are selected in the**
 21 **first primary election that succeeds by at least six (6) months**
 22 **the date the ordinance was adopted under section 5(h) of this**
 23 **chapter.**

24 SECTION 154. IC 36-2-16-8 IS AMENDED TO READ AS
 25 FOLLOWS [EFFECTIVE JULY 1, 2008]: **Sec. 8. (a) The county**
 26 **assessor may appoint the number of full-time or part-time deputies and**
 27 **employees authorized by the county fiscal body.**

28 **(b) After June 30, 2009, an employee of the county assessor who**
 29 **performs real property assessing duties must hold a level two or**
 30 **level three certification under IC 6-1.1-35.5.**

31 SECTION 155. IC 36-2-19-7, AS AMENDED BY P.L.219-2007,
 32 SECTION 110, IS AMENDED TO READ AS FOLLOWS
 33 [EFFECTIVE JANUARY 1, 2009]: **Sec. 7. (a) Except as provided in**
 34 **subsection (b); In a township county in which IC 6-1.1-5-9 or**
 35 **IC 6-1.1-5-9.1 applies, the county surveyor shall file a duplicate copy**
 36 **of any plat described in section 4 of this chapter with the township**
 37 **assessor (if any).**

38 **(b) If the duties of the township assessor have been transferred to**
 39 **the county assessor as described in IC 6-1.1-1-24, a reference to the**
 40 **township assessor in this section is considered to be a reference to the**
 41 **county assessor.**

42 SECTION 156. IC 36-3-2-10, AS AMENDED BY P.L.219-2007,
 43 SECTION 111, IS AMENDED TO READ AS FOLLOWS
 44 [EFFECTIVE JANUARY 1, 2009]: **Sec. 10. (a) The general assembly**
 45 **finds the following:**

46 (1) **That the tax base of the consolidated city and the county have**
 47 **been significantly eroded through the ownership of tangible**

- 1 property by separate municipal corporations and other public
 2 entities that operate as private enterprises yet are exempt or whose
 3 property is exempt from property taxation.
- 4 (2) That to restore this tax base and provide a proper allocation of
 5 the cost of providing governmental services the legislative body
 6 of the consolidated city and county should be authorized to collect
 7 payments in lieu of taxes from these public entities.
- 8 (3) That the appropriate maximum payments in lieu of taxes
 9 would be the amount of the property taxes that would be paid if
 10 the tangible property were not subject to an exemption.
- 11 (b) As used in this section, the following terms have the meanings
 12 set forth in IC 6-1.1-1:
- 13 (1) Assessed value.
 14 (2) Exemption.
 15 (3) Owner.
 16 (4) Person.
 17 (5) Personal property.
 18 (6) Property taxation.
 19 (7) Tangible property.
 20 (8) Township assessor.
- 21 (c) As used in this section, "PILOTS" means payments in lieu of
 22 taxes.
- 23 (d) As used in this section, "public entity" means any of the
 24 following government entities in the county:
- 25 (1) An airport authority operating under IC 8-22-3.
 26 (2) A capital improvement board of managers under IC 36-10-9.
 27 (3) A building authority operating under IC 36-9-13.
 28 (4) A wastewater treatment facility.
- 29 (e) The legislative body of the consolidated city may adopt an
 30 ordinance to require a public entity to pay PILOTS at times set forth in
 31 the ordinance with respect to:
- 32 (1) tangible property of which the public entity is the owner or the
 33 lessee and that is subject to an exemption;
 34 (2) tangible property of which the owner is a person other than a
 35 public entity and that is subject to an exemption under IC 8-22-3;
 36 or
 37 (3) both.
- 38 The ordinance remains in full force and effect until repealed or
 39 modified by the legislative body.
- 40 (f) The PILOTS must be calculated so that the PILOTS may be in
 41 any amount that does not exceed the amount of property taxes that
 42 would have been levied by the legislative body for the consolidated city
 43 and county upon the tangible property described in subsection (e) if the
 44 property were not subject to an exemption from property taxation.
- 45 (g) PILOTS shall be imposed as are property taxes and shall be
 46 based on the assessed value of the tangible property described in
 47 subsection (e). ~~Except as provided in subsection (f);~~ The township

1 ~~assessors~~ **assessor, or the county assessor if there is no township**
 2 **assessor for the township**, shall assess the tangible property described
 3 in subsection (e) as though the property were not subject to an
 4 exemption. The public entity shall report the value of personal property
 5 in a manner consistent with IC 6-1.1-3.

6 (h) Notwithstanding any law to the contrary, a public entity is
 7 authorized to pay PILOTS imposed under this section from any legally
 8 available source of revenues. The public entity may consider these
 9 payments to be operating expenses for all purposes.

10 (i) PILOTS shall be deposited in the consolidated county fund and
 11 used for any purpose for which the consolidated county fund may be
 12 used.

13 (j) PILOTS shall be due as set forth in the ordinance and bear
 14 interest, if unpaid, as in the case of other taxes on property. PILOTS
 15 shall be treated in the same manner as taxes for purposes of all
 16 procedural and substantive provisions of law.

17 (k) PILOTS imposed on a wastewater treatment facility may be paid
 18 only from the cash earnings of the facility remaining after provisions
 19 have been made to pay for current obligations, including:

- 20 (1) operating and maintenance expenses;
- 21 (2) payment of principal and interest on any bonded indebtedness;
- 22 (3) depreciation or replacement fund expenses;
- 23 (4) bond and interest sinking fund expenses; and
- 24 (5) any other priority fund requirements required by law or by any
 25 bond ordinance, resolution, indenture, contract, or similar
 26 instrument binding on the facility.

27 ~~(l) If the duties of the township assessor have been transferred to the~~
 28 ~~county assessor as described in IC 6-1.1-1-24, a reference to the~~
 29 ~~township assessor in this section is considered to be a reference to the~~
 30 ~~county assessor.~~

31 SECTION 157. IC 36-3-2-11, AS AMENDED BY P.L.219-2007,
 32 SECTION 112, IS AMENDED TO READ AS FOLLOWS
 33 [EFFECTIVE JANUARY 1, 2009]: Sec. 11. (a) As used in this section,
 34 the following terms have the meanings set forth in IC 6-1.1-1:

- 35 (1) Assessed value.
- 36 (2) Exemption.
- 37 (3) Owner.
- 38 (4) Person.
- 39 (5) Property taxation.
- 40 (6) Real property.
- 41 (7) Township assessor.

42 (b) As used in this section, "PILOTS" means payments in lieu of
 43 taxes.

44 (c) As used in this section, "property owner" means the owner of
 45 real property described in IC 6-1.1-10-16.7 that is located in a county
 46 with a consolidated city.

47 (d) Subject to the approval of a property owner, the legislative body

1 of the consolidated city may adopt an ordinance to require the property
 2 owner to pay PILOTS at times set forth in the ordinance with respect
 3 to real property that is subject to an exemption under IC 6-1.1-10-16.7.
 4 The ordinance remains in full force and effect until repealed or
 5 modified by the legislative body, subject to the approval of the property
 6 owner.

7 (e) The PILOTS must be calculated so that the PILOTS are in an
 8 amount that is:

9 (1) agreed upon by the property owner and the legislative body of
 10 the consolidated city;

11 (2) a percentage of the property taxes that would have been levied
 12 by the legislative body for the consolidated city and the county
 13 upon the real property described in subsection (d) if the property
 14 were not subject to an exemption from property taxation; and

15 (3) not more than the amount of property taxes that would have
 16 been levied by the legislative body for the consolidated city and
 17 county upon the real property described in subsection (d) if the
 18 property were not subject to an exemption from property taxation.

19 (f) PILOTS shall be imposed as are property taxes and shall be
 20 based on the assessed value of the real property described in subsection
 21 (d). ~~Except as provided in subsection (i);~~ The township assessors
 22 **assessor, or the county assessor if there is no township assessor for**
 23 **the township**, shall assess the real property described in subsection (d)
 24 as though the property were not subject to an exemption.

25 (g) PILOTS collected under this section shall be deposited in the
 26 housing trust fund established under IC 36-7-15.1-35.5 and used for
 27 any purpose for which the housing trust fund may be used.

28 (h) PILOTS shall be due as set forth in the ordinance and bear
 29 interest, if unpaid, as in the case of other taxes on property. PILOTS
 30 shall be treated in the same manner as taxes for purposes of all
 31 procedural and substantive provisions of law.

32 ~~(i) If the duties of the township assessor have been transferred to the~~
 33 ~~county assessor as described in IC 6-1.1-1-24, a reference to the~~
 34 ~~township assessor in this section is considered to be a reference to the~~
 35 ~~county assessor.~~

36 SECTION 158. IC 36-3-6-4, AS AMENDED BY P.L.227-2005,
 37 SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 38 JANUARY 1, 2009]: Sec. 4. (a) Before the Wednesday after the first
 39 Monday in July each year, the consolidated city and county shall
 40 prepare budget estimates for the ensuing budget year under this section.

41 (b) The following officers shall prepare for their respective
 42 departments, offices, agencies, or courts an estimate of the amount of
 43 money required for the ensuing budget year, stating in detail each
 44 category and item of expenditure they anticipate:

45 (1) The director of each department of the consolidated city.

46 (2) Each township assessor **(if any)**, elected county officer, or
 47 head of a county agency.

1 (3) The county clerk, for each court of which he is the clerk
2 **serves.**

3 (c) In addition to the estimates required by subsection (b), the
4 county clerk shall prepare an estimate of the amount of money that is,
5 under law, taxable against the county for the expenses of cases tried in
6 other counties on changes of venue.

7 (d) Each officer listed in subsection (b)(2) or (b)(3) shall append a
8 certificate to each estimate the officer prepares stating that in the
9 officer's opinion the amount fixed in each item will be required for the
10 purpose indicated. The certificate must be verified by the oath of the
11 officer.

12 (e) An estimate for a court or division of a court is subject to
13 modification and approval by the judge of the court or division.

14 (f) All of the estimates prepared by city officers and county officers
15 shall be submitted to the controller.

16 (g) The controller shall also prepare an itemized estimate of city and
17 county expenditures for other purposes above the money proposed to
18 be used by the city departments and county officers and agencies.

19 SECTION 159. IC 36-5-1-3, AS AMENDED BY P.L.219-2007,
20 SECTION 115, IS AMENDED TO READ AS FOLLOWS
21 [EFFECTIVE JANUARY 1, 2009]: Sec. 3. ~~(a)~~ A petition for
22 incorporation must be accompanied by the following items, to be
23 supplied at the expense of the petitioners:

24 (1) A survey, certified by a surveyor registered under IC 25-21.5,
25 showing the boundaries of and quantity of land contained in the
26 territory sought to be incorporated.

27 (2) An enumeration of the territory's residents and landowners and
28 their mailing addresses, completed not more than thirty (30) days
29 before the time of filing of the petition and verified by the persons
30 supplying it.

31 (3) ~~Except as provided in subsection (b);~~ A statement of the
32 assessed valuation of all real property within the territory,
33 certified by the ~~assessors township assessor~~ of the ~~townships~~
34 **township** in which the territory is located, **or the county assessor**
35 **if there is no township assessor for the township.**

36 (4) A statement of the services to be provided to the residents of
37 the proposed town and the approximate times at which they are to
38 be established.

39 (5) A statement of the estimated cost of the services to be
40 provided and the proposed tax rate for the town.

41 (6) The name to be given to the proposed town.

42 ~~(b) If the duties of the township assessor have been transferred to~~
43 ~~the county assessor as described in IC 6-1.1-1-24, a reference to the~~
44 ~~township assessor in this section is considered to be a reference to the~~
45 ~~county assessor.~~

46 SECTION 160. IC 36-6-8-5 IS AMENDED TO READ AS
47 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5. (a) When performing

1 the real property reassessment duties prescribed by IC 6-1.1-4, a
2 township assessor may receive per diem compensation, in addition to
3 salary, at a rate fixed by the county fiscal body, for each day that ~~he the~~
4 **assessor** is engaged in reassessment activities. ~~including service on the~~
5 ~~county land valuation commission.~~

6 (b) Subsection (a) applies regardless of whether professional
7 assessing services are provided to a township under contract.

8 SECTION 161. IC 36-7-11.2-58, AS AMENDED BY P.L.219-2007,
9 SECTION 122, IS AMENDED TO READ AS FOLLOWS
10 [EFFECTIVE JANUARY 1, 2009]: Sec. 58. (a) A person who has filed
11 a petition under section 56 or 57 of this chapter shall, not later than ten
12 (10) days after the filing, serve notice upon all interested parties. The
13 notice must state the following:

- 14 (1) The full name and address of the following:
 - 15 (A) The petitioner.
 - 16 (B) Each attorney acting for and on behalf of the petitioner.
- 17 (2) The street address of the Meridian Street and bordering
18 property for which the petition was filed.
- 19 (3) The name of the owner of the property.
- 20 (4) The full name and address of, and the type of business, if any,
21 conducted by:
 - 22 (A) each person who at the time of the filing is a party to; and
 - 23 (B) each person who is a disclosed or an undisclosed principal
24 for whom the party was acting as agent in entering into;
25 a contract of sale, lease, option to purchase or lease, agreement to
26 build or develop, or other written agreement of any kind or nature
27 concerning the subject property or the present or future
28 ownership, use, occupancy, possession, or development of the
29 subject property.
- 30 (5) A description of the contract of sale, lease, option to purchase
31 or lease, agreement to build or develop, or other written
32 agreement sufficient to disclose the full nature of the interest of
33 the party or of the party's principal in the subject property or in
34 the present or future ownership, use, occupancy, possession, or
35 development of the subject property.
- 36 (6) A description of the proposed use for which the rezoning or
37 zoning variance is sought, sufficiently detailed to appraise the
38 notice recipient of the true character, nature, extent, and physical
39 properties of the proposed use.
- 40 (7) The date of the filing of the petition.
- 41 (8) The date, time, and place of the next regular meeting of the
42 commission if a petition is for approval of a zoning variance. If a
43 petition is filed with the development commission, the notice does
44 not have to specify the date of a hearing before the commission or
45 the development commission. However, the person filing the
46 petition shall give ten (10) days notice of the date, time, and place
47 of a hearing before the commission on the petition after the

1 referral of the petition to the commission by the development
2 commission.

3 (b) For purposes of giving notice to the interested parties who are
4 owners, the records in the bound volumes of the recent real estate tax
5 assessment records as the records appear in:

6 (1) the offices of the township assessors (**if any**); or

7 (2) the office of the county assessor;

8 as of the date of filing are considered determinative of the persons who
9 are owners.

10 SECTION 162. IC 36-7-11.3-6, AS AMENDED BY P.L.219-2007,
11 SECTION 123, IS AMENDED TO READ AS FOLLOWS
12 [EFFECTIVE JANUARY 1, 2009]: Sec. 6. As used in this chapter,
13 "notice" means written notice:

14 (1) served personally upon the person, official, or office entitled
15 to the notice; or

16 (2) served upon the person, official, or office by placing the notice
17 in the United States mail, first class postage prepaid, properly
18 addressed to the person, official, or office. Notice is considered
19 served if mailed in the manner prescribed by this subdivision
20 properly addressed to the following:

21 (A) The governor, both to the address of the governor's official
22 residence and to the governor's executive office in
23 Indianapolis.

24 (B) The Indiana department of transportation, to the
25 commissioner.

26 (C) The department of natural resources, both to the director
27 of the department and to the director of the department's
28 division of historic preservation and archeology.

29 (D) The municipal plan commission.

30 (E) An occupant, to:

31 (i) the person by name; or

32 (ii) if the name is unknown, the "Occupant" at the address of
33 the primary or secondary property occupied by the person.

34 (F) An owner, to the person by the name shown to be the name
35 of the owner, and at the person's address, as appears in the
36 records in the bound volumes of the most recent real estate tax
37 assessment records as the records appear in:

38 (i) the offices of the township assessors (**if any**); or

39 (ii) the office of the county assessor.

40 (G) The society, to the organization at the latest address as
41 shown in the records of the commission.

42 SECTION 163. IC 36-7-11.3-52, AS AMENDED BY P.L.219-2007,
43 SECTION 124, IS AMENDED TO READ AS FOLLOWS
44 [EFFECTIVE JANUARY 1, 2009]: Sec. 52. (a) A person who has filed
45 a petition under section 50 or 51 of this chapter shall, not later than ten
46 (10) days after the filing, serve notice upon all interested parties. The
47 notice must state the following:

- 1 (1) The full name and address of the following:
- 2 (A) The petitioner.
- 3 (B) Each attorney acting for and on behalf of the petitioner.
- 4 (2) The street address of the primary and secondary property for
- 5 which the petition was filed.
- 6 (3) The name of the owner of the property.
- 7 (4) The full name and address of and the type of business, if any,
- 8 conducted by:
- 9 (A) each person who at the time of the filing is a party to; and
- 10 (B) each person who is a disclosed or an undisclosed principal
- 11 for whom the party was acting as agent in entering into;
- 12 a contract of sale, lease, option to purchase or lease, agreement to
- 13 build or develop, or other written agreement of any kind or nature
- 14 concerning the subject property or the present or future
- 15 ownership, use, occupancy, possession, or development of the
- 16 subject property.
- 17 (5) A description of the contract of sale, lease, option to purchase
- 18 or lease, agreement to build or develop, or other written
- 19 agreement sufficient to disclose the full nature of the interest of
- 20 the party or of the party's principal in the subject property or in
- 21 the present or future ownership, use, occupancy, possession, or
- 22 development of the subject property.
- 23 (6) A description of the proposed use for which the rezoning or
- 24 zoning variance is sought, sufficiently detailed to appraise the
- 25 notice recipient of the true character, nature, extent, and physical
- 26 properties of the proposed use.
- 27 (7) The date of the filing of the petition.
- 28 (8) The date, time, and place of the next regular meeting of the
- 29 commission if a petition is for approval of a zoning variance. If a
- 30 petition is filed with the development commission, the notice does
- 31 not have to specify the date of a hearing before the commission or
- 32 the development commission. However, the person filing the
- 33 petition shall give ten (10) days notice of the date, time, and place
- 34 of a hearing before the commission on the petition after the
- 35 referral of the petition to the commission by the development
- 36 commission.
- 37 (b) For purposes of giving notice to the interested parties who are
- 38 owners, the records in the bound volumes of the recent real estate tax
- 39 assessment records as the records appear in:
- 40 (1) the offices of the township assessors **(if any)**; or
- 41 (2) the office of the county assessor;
- 42 as of the date of filing are considered determinative of the persons who
- 43 are owners.
- 44 SECTION 164. IC 36-7-15.1-32, AS AMENDED BY P.L.219-2007,
- 45 SECTION 130, IS AMENDED TO READ AS FOLLOWS
- 46 [EFFECTIVE JANUARY 1, 2009]: Sec. 32. (a) The commission must
- 47 establish a program for housing. The program, which may include such

1 elements as the commission considers appropriate, must be adopted as
 2 part of a redevelopment plan or amendment to a redevelopment plan,
 3 and must establish an allocation area for purposes of sections 26 and
 4 35 of this chapter for the accomplishment of the program.

5 (b) The notice and hearing provisions of sections 10 and 10.5 of this
 6 chapter apply to the resolution adopted under subsection (a). Judicial
 7 review of the resolution may be made under section 11 of this chapter.

8 (c) Before formal submission of any housing program to the
 9 commission, the department shall consult with persons interested in or
 10 affected by the proposed program and provide the affected
 11 neighborhood associations, residents, township assessors (**if any**), and
 12 the county assessor with an adequate opportunity to participate in an
 13 advisory role in planning, implementing, and evaluating the proposed
 14 program. The department may hold public meetings in the affected
 15 neighborhood to obtain the views of neighborhood associations and
 16 residents.

17 SECTION 165. IC 36-7-30-31, AS AMENDED BY P.L.219-2007,
 18 SECTION 136, IS AMENDED TO READ AS FOLLOWS
 19 [EFFECTIVE JANUARY 1, 2009]: Sec. 31. (a) As used in this section,
 20 the following terms have the meanings set forth in IC 6-1.1-1:

- 21 (1) Assessed value.
- 22 (2) Owner.
- 23 (3) Person.
- 24 (4) Personal property.
- 25 (5) Property taxation.
- 26 (6) Tangible property.
- 27 (7) Township assessor.

28 (b) As used in this section, "PILOTS" means payments in lieu of
 29 taxes.

30 (c) The general assembly finds the following:

- 31 (1) That the closing of a military base in a unit results in an
 32 increased cost to the unit of providing governmental services to
 33 the area formerly occupied by the military base.
- 34 (2) That military base property held by a reuse authority is exempt
 35 from property taxation, resulting in the lack of an adequate tax
 36 base to support the increased governmental services.
- 37 (3) That to restore this tax base and provide a proper allocation of
 38 the cost of providing governmental services the fiscal body of the
 39 unit should be authorized to collect PILOTS from the reuse
 40 authority.
- 41 (4) That the appropriate maximum PILOTS would be the amount
 42 of the property taxes that would be paid if the tangible property
 43 were not exempt.

44 (d) The fiscal body of the unit may adopt an ordinance to require a
 45 reuse authority to pay PILOTS at times set forth in the ordinance with
 46 respect to tangible property of which the reuse authority is the owner
 47 or the lessee and that is exempt from property taxes. The ordinance

1 remains in full force and effect until repealed or modified by the fiscal
2 body.

3 (e) The PILOTS must be calculated so that the PILOTS do not
4 exceed the amount of property taxes that would have been levied by the
5 fiscal body for the unit upon the tangible property described in
6 subsection (d) if the property were not exempt from property taxation.

7 (f) PILOTS shall be imposed as are property taxes and shall be
8 based on the assessed value of the tangible property described in
9 subsection (d). ~~Except as provided in subsection (j);~~ The township
10 ~~assessors assessor, or the county assessor if there is no township~~
11 ~~assessor for the township,~~ shall assess the tangible property described
12 in subsection (d) as though the property were not exempt. The reuse
13 authority shall report the value of personal property in a manner
14 consistent with IC 6-1.1-3.

15 (g) Notwithstanding any other law, a reuse authority is authorized
16 to pay PILOTS imposed under this section from any legally available
17 source of revenues. The reuse authority may consider these payments
18 to be operating expenses for all purposes.

19 (h) PILOTS shall be deposited in the general fund of the unit and
20 used for any purpose for which the general fund may be used.

21 (i) PILOTS shall be due as set forth in the ordinance and bear
22 interest, if unpaid, as in the case of other taxes on property. PILOTS
23 shall be treated in the same manner as property taxes for purposes of
24 all procedural and substantive provisions of law.

25 ~~(j) If the duties of the township assessor have been transferred to the~~
26 ~~county assessor as described in IC 6-1.1-1-24, a reference to the~~
27 ~~township assessor in this section is considered to be a reference to the~~
28 ~~county assessor.~~

29 SECTION 166. IC 36-7-30.5-34, AS AMENDED BY P.L.219-2007,
30 SECTION 139, IS AMENDED TO READ AS FOLLOWS
31 [EFFECTIVE JANUARY 1, 2009]: Sec. 34. (a) As used in this section,
32 the following terms have the meanings set forth in IC 6-1.1-1:

- 33 (1) Assessed value.
- 34 (2) Owner.
- 35 (3) Person.
- 36 (4) Personal property.
- 37 (5) Property taxation.
- 38 (6) Tangible property.
- 39 (7) Township assessor.

40 (b) As used in this section, "PILOTS" means payments in lieu of
41 taxes.

42 (c) The general assembly finds the following:

- 43 (1) That the closing of a military base in a unit results in an
44 increased cost to the unit of providing governmental services to
45 the area formerly occupied by the military base.
- 46 (2) That military base property held by a development authority
47 is exempt from property taxation, resulting in the lack of an

1 adequate tax base to support the increased governmental services.

2 (3) That to restore this tax base and provide a proper allocation of
3 the cost of providing governmental services the fiscal body of the
4 unit should be authorized to collect PILOTS from the
5 development authority.

6 (4) That the appropriate maximum PILOTS would be the amount
7 of the property taxes that would be paid if the tangible property
8 were not exempt.

9 (d) The fiscal body of the unit may adopt an ordinance to require a
10 development authority to pay PILOTS at times set forth in the
11 ordinance with respect to tangible property of which the development
12 authority is the owner or the lessee and that is exempt from property
13 taxes. The ordinance remains in full force and effect until repealed or
14 modified by the fiscal body.

15 (e) The PILOTS must be calculated so that the PILOTS do not
16 exceed the amount of property taxes that would have been levied by the
17 fiscal body for the unit upon the tangible property described in
18 subsection (d) if the property were not exempt from property taxation.

19 (f) PILOTS shall be imposed as are property taxes and shall be
20 based on the assessed value of the tangible property described in
21 subsection (d). ~~Except as provided in subsection (j);~~ The township
22 ~~assessors~~ **assessor, or the county assessor if there is no township**
23 **assessor for the township,** shall assess the tangible property described
24 in subsection (d) as though the property were not exempt. The
25 development authority shall report the value of personal property in a
26 manner consistent with IC 6-1.1-3.

27 (g) Notwithstanding any other law, a development authority is
28 authorized to pay PILOTS imposed under this section from any legally
29 available source of revenues. The development authority may consider
30 these payments to be operating expenses for all purposes.

31 (h) PILOTS shall be deposited in the general fund of the unit and
32 used for any purpose for which the general fund may be used.

33 (i) PILOTS shall be due as set forth in the ordinance and bear
34 interest, if unpaid, as in the case of other taxes on property. PILOTS
35 shall be treated in the same manner as property taxes for purposes of
36 all procedural and substantive provisions of law.

37 ~~(j) If the duties of the township assessor have been transferred to the~~
38 ~~county assessor as described in IC 6-1.1-1-24, a reference to the~~
39 ~~township assessor in this section is considered to be a reference to the~~
40 ~~county assessor.~~

41 SECTION 167. IC 36-9-11.1-11, AS AMENDED BY P.L.219-2007,
42 SECTION 143, IS AMENDED TO READ AS FOLLOWS
43 [EFFECTIVE JANUARY 1, 2009]: Sec. 11. (a) All property of every
44 kind, including air rights, acquired for off-street parking purposes, and
45 all its funds and receipts, are exempt from taxation for all purposes.
46 When any real property is acquired by the consolidated city, the county
47 auditor shall, upon certification of that fact by the board, cancel all

1 taxes then a lien. The certificate of the board must specifically describe
2 the real property, including air rights, and the purpose for which
3 acquired.

4 (b) A lessee of the city may not be assessed any tax upon any land,
5 air rights, or improvements leased from the city, but the separate
6 leasehold interest has the same status as leases on taxable real property,
7 notwithstanding any other law. ~~Except as provided in subsection (c);~~
8 Whenever the city sells any such property to anyone for private use, the
9 property becomes liable for all taxes after that, as other property is so
10 liable and is assessed, and the board shall report all such sales to the
11 township assessor, **or the county assessor if there is no township**
12 **assessor for the township**, who shall cause the property to be upon the
13 proper tax records.

14 (c) ~~If the duties of the township assessor have been transferred to the~~
15 ~~county assessor as described in IC 6-1.1-1-24, a reference to the~~
16 ~~township assessor in this section is considered to be a reference to the~~
17 ~~county assessor."~~

18 Delete pages 138 through 154.

19 Page 155, delete lines 1 through 2, begin a new paragraph and
20 insert:

21 "SECTION 168. THE FOLLOWING ARE REPEALED
22 [EFFECTIVE JANUARY 1, 2009]: IC 6-1.1-4-13.8; IC 6-1.1-35.2-1;
23 IC 6-1.1-35.5-9.

24 SECTION 169. IC 6-1.1-1-5.5 IS REPEALED [EFFECTIVE JULY
25 1, 2008]."

26 Page 155, delete lines 10 through 42, begin a new paragraph and
27 insert:

28 "SECTION 171. [EFFECTIVE JULY 1, 2008] **(a) The following**
29 **are transferred to the county assessor on the January 1 on which**
30 **assessment duties prescribed by IC 6-1.1 are transferred to the**
31 **county assessor as a result of a referendum authorized by**
32 **IC 36-2-15-5, as amended by this act:**

33 **(1) employment positions as of the December 31 that**
34 **immediately precedes that January 1 of each elected township**
35 **assessor in the county, including:**

36 **(A) the employment position of the elected township**
37 **assessor; and**

38 **(B) the employment positions of all employees of the**
39 **elected township assessor;**

40 **(2) real and personal property of elected township assessors**
41 **and township trustee-assessors in the county used solely to**
42 **carry out property assessment duties;**

43 **(3) obligations outstanding on the December 31 that**
44 **immediately precedes that January 1 of elected township**
45 **assessors and township trustee-assessors in the county**
46 **relating to property assessment duties; and**

47 **(4) funds on hand for the purpose of carrying out property**

1 **assessment duties in the amount determined by the county**
2 **auditor.**
3 **(b) Before the January 1 referred to in subsection (a), the county**
4 **assessor shall interview, or give the opportunity to interview to,**
5 **each individual who:**
6 **(1) is an employee of an elected township assessor or a**
7 **trustee-assessor in the county immediately before the transfer**
8 **of assessment duties referred to in subsection (a); and**
9 **(2) applies before the date of transfer for an employment**
10 **position referred to in subsection (a)(1).**
11 **(c) A township shall transfer to the county assessor all revenue**
12 **received after the transfer of assessment duties referred to in**
13 **subsection (a) that is received by the township to carry out**
14 **property assessment duties in the amount determined by the**
15 **county auditor."**

16 Renumber all SECTIONS consecutively.
 (Reference is to SB 16 as printed January 11, 2008.)

Senator MISHLER